



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**November 30, 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:** December 20, 2017

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

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

This report includes:

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Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 53

# Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in November and early December including the continuation of fiscal year 2018 budget preparation. These activities are discussed below, along with an update on residential and commercial property tax appeals. A summary of recurring monthly financial trends is also presented.

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

## Highlights

Intergovernmental revenues are understated across multiple funds due to the timing of State Government Grant Real Estate tax postings. These revenues are typically posted one month in arrears; however, October receipts will post in December.

## Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2017 tax year for residential and commercial properties were mailed on April 7, 2017. During the 45 day appeal period, taxpayers filed 12,355 residential and commercial real property tax appeals, a 9 percent decrease from the number of real property appeals filed last year. As of December 13, 2017, 89.7 percent of the appeals have been settled.

## 2018 Budget Preparation

Commission Chairman Charlotte Nash presented a [\\$1.67 billion proposed budget](#) for fiscal year 2018 to the public and the Board of Commissioners during a [briefing](#) on November 28, 2017. The proposed budget is approximately 6.9 percent higher than the 2017 adopted budget, primarily due to transfers for capital improvements and increased costs for salaries and benefits. The proposed 2018 budget consists of a \$1.28 billion operating budget and a \$390 million capital budget, including SPLOST-funded projects. Additional information about the proposed budget is available on the County's [website](#).

Commissioners held a public hearing on Monday, December 4, 2017 at the Gwinnett Justice and Administration Center to receive comments on the proposed budget. Comments will continue to be accepted on the County's website through December 31, 2017. The Board plans to adopt the fiscal year 2018 budget on Tuesday, January 2, 2018.

## Recurring Monthly Financial Trends

Tax revenues across all tax-related funds are approximately \$31.7 million, or 7.3 percent, higher than this same time last year. The year-over-year increase is attributable to an improving digest and a small increase in the millage rate.

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

Indirect cost charges are up across all operating funds by a net of 12 percent compared to last year, causing departments' budgets and actuals to fluctuate when compared to 2016. Indirect costs are the allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines, applied to the current year's budget.

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

Tax revenues in the 2003 G.O. Bond Debt Service Fund are significantly over budget, primarily due to conservative budgeting. There is no millage rate for the 2003 G.O. Bond Debt Service Fund in 2017; the amounts collected this year represent delinquent collections from prior year levies.

Hotel-motel tax revenue in the Tourism Fund is up approximately \$673,800, or 8.2 percent, compared to this same time last year. According to the Gwinnett Convention and Visitors Bureau, the increase is driven by several factors: 1) maintaining and slightly increasing occupancy rates; 2) increasing average daily room rates, as a large number of full-service and business class hotels in the County have renovated and increased their pricing structure; and 3) the diversity of Gwinnett's hotel customer market—the County does not depend solely on one or two markets for its customer base. Over the last three years, Gwinnett County has led the metro/regional area in hotel occupancy, usually coming in first or second place.

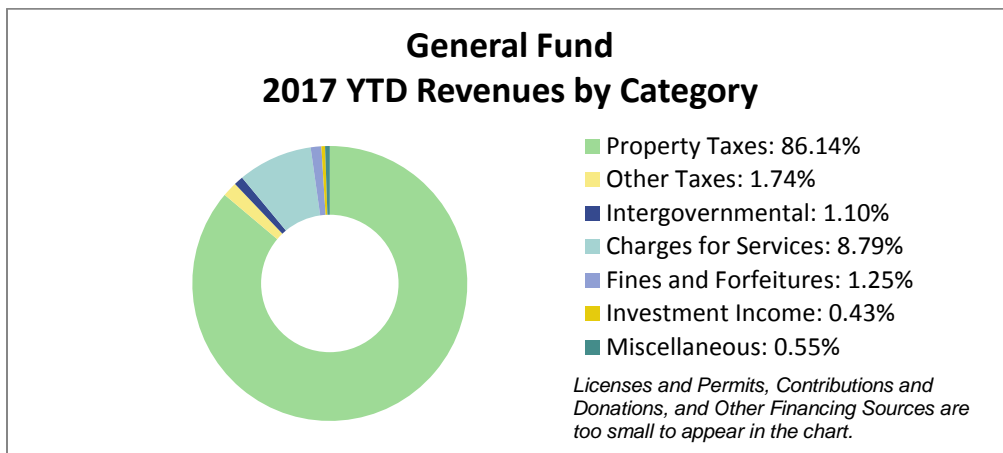
Transportation expenses in the Local Transit Operating Fund reflect an increase of approximately \$1.4 million compared to this same time last year. This is primarily due to transfers to the Renewal and Extension capital fund made in 2017 that were not made in 2016. In 2017, the fund has contributed approximately \$1.5 million to the Renewal and Extension capital fund for future capital needs. Additionally, the fund reflects a year-over-year increase in personal services of \$146,900 due to pay-for-performance increases, one new position, and no vacancies in 2017; at this same time last year, there was one vacant position. These increases are partially offset by a \$268,200 decrease in general operating expenses because more grant funds are available to cover the costs in 2017 compared to 2016.

Charges for services revenues in the Local Transit Operating Fund are down approximately \$142,800 compared to this same time last year due to a decline in transit system ridership, particularly for Express routes. Despite the overall decrease in charges for services, local route fare box revenues reflect an increase over last year of approximately \$263,200.

Miscellaneous revenues in the Local Transit Operating Fund are approximately \$244,100 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

## 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.

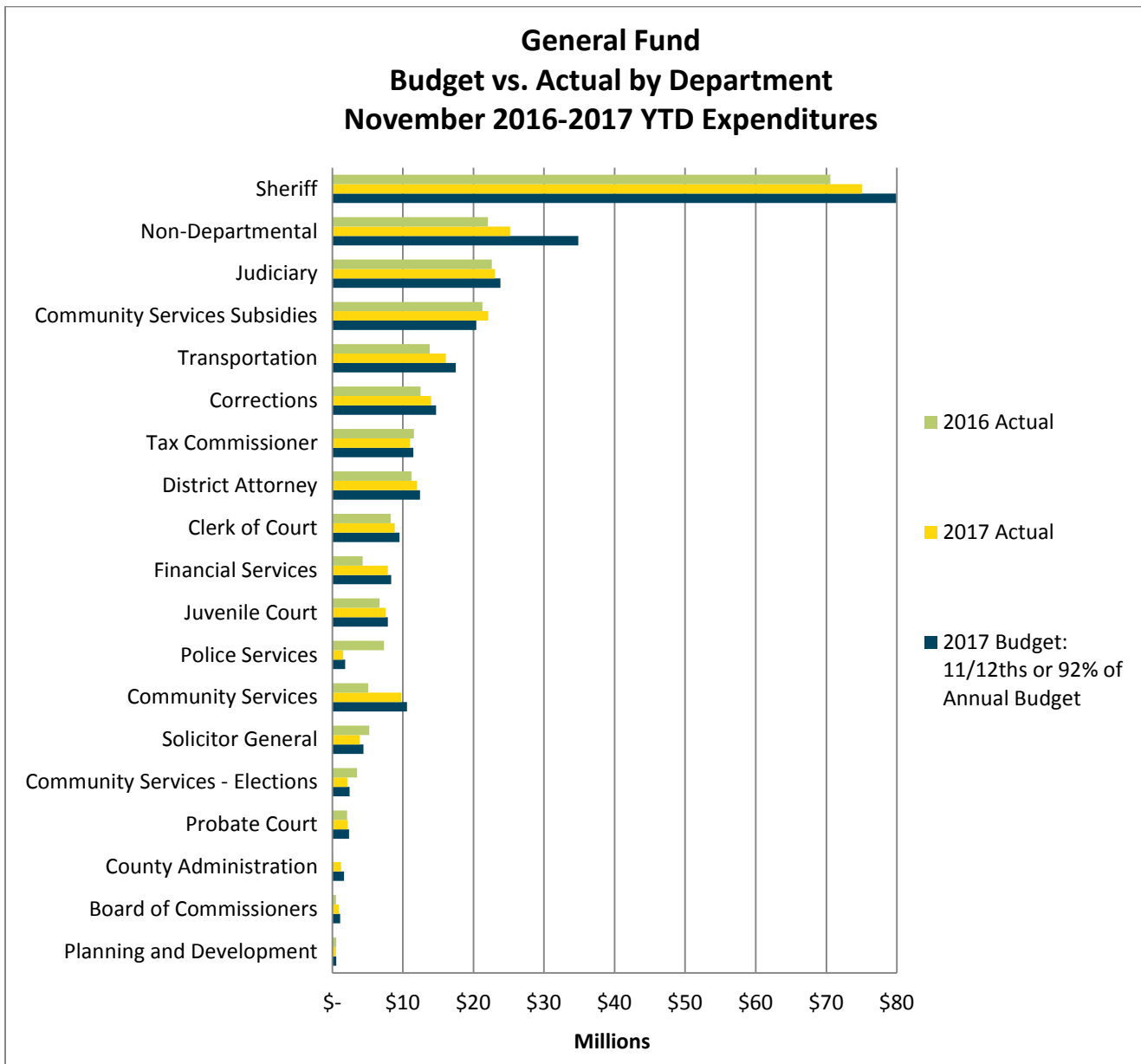


Charges for services revenues in the General Fund are approximately \$1 million higher than this same time last year. This increase is due to several factors:

- A \$436,400 increase in tax commissions resulting from higher tax collections
- A \$196,400 increase in state prisoner allowance revenues due to an increase in the number of state inmates housed by Corrections
- A \$153,400 increase in judicial revenues resulting from more civil suits being filed this year compared to last year
- A \$117,900 increase in contributions for programs such as Adopt-A-Stream resulting from a full year of contributions in 2017 compared to a partial year of contributions in 2016

Although charges for services revenues in the General Fund reflect a \$1 million increase over last year, these revenues are understated due to timing. Tax commissions and judicial revenues are typically posted one month in arrears; however, October receipts will post in December.

Fines and forfeiture revenues in the General Fund reflect a \$95,700 decrease compared to this same time last year. The revenues are understated due to the timing of postings. These revenues are typically posted one month in arrears; however, October receipts will post in December.



In November, the Board of Commissioners approved a Non-Departmental budget increase of \$18,361 for a contribution from the General Fund to the Airport Operating Fund. This was necessary in order to remain compliant with an amendment to the Federal Aviation Administration’s policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales.

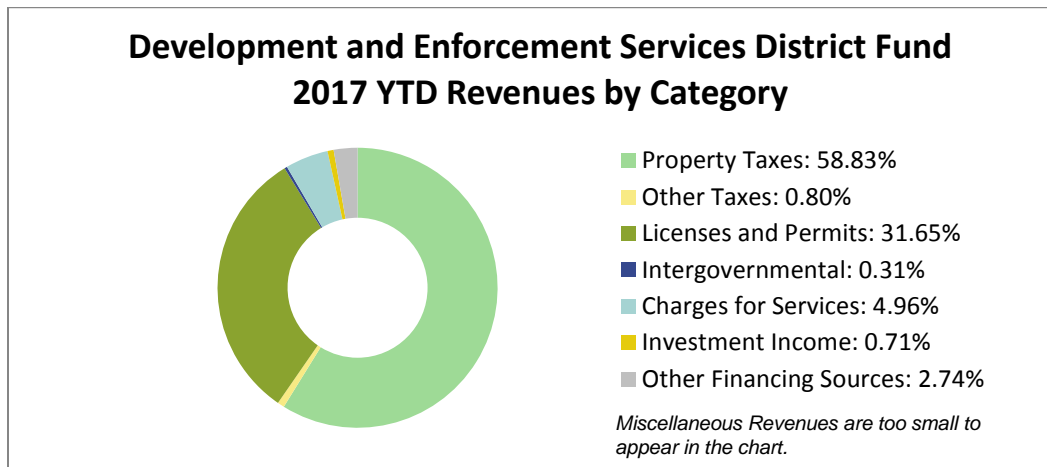
Community Services subsidies are higher than last year and are currently over budget based on the percentage of the fiscal year that has lapsed. The year-over-year increase is primarily due to increases in subsidy payments to the Atlanta Regional Commission, the Coalition for Health and Human Services, the Gwinnett Sexual Assault Center, and the libraries. The budget to actual variance is primarily attributable 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 all four quarterly subsidies for 2017. The subsidy payments to the Atlanta Regional Commission in 2017 were slightly higher than expected due to an increase in the per capita rate which determines the contract payment amount. A budget adjustment was made in October, prior to the fourth quarter payment.

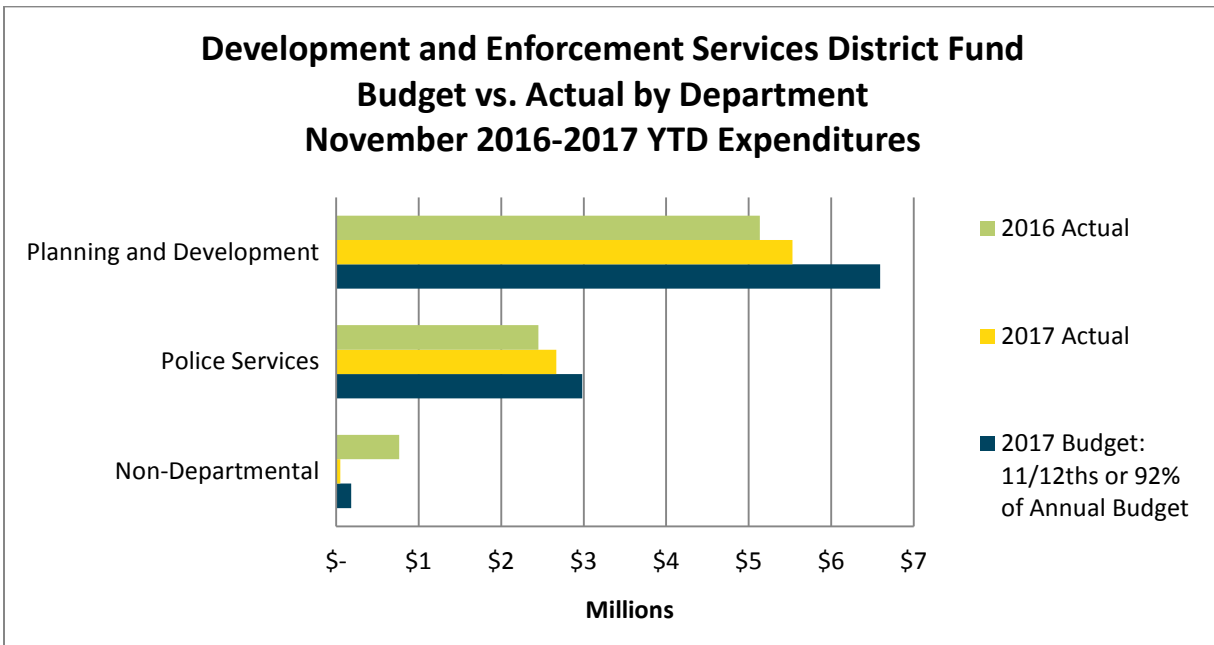
Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are primarily attributable to the reassignment of Animal Welfare from Police Services to Community Services on April 1, 2017. When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

Board of Commissioners expenditures increased approximately \$390,900, or 76.5 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 affecting the funding source of some positions.

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

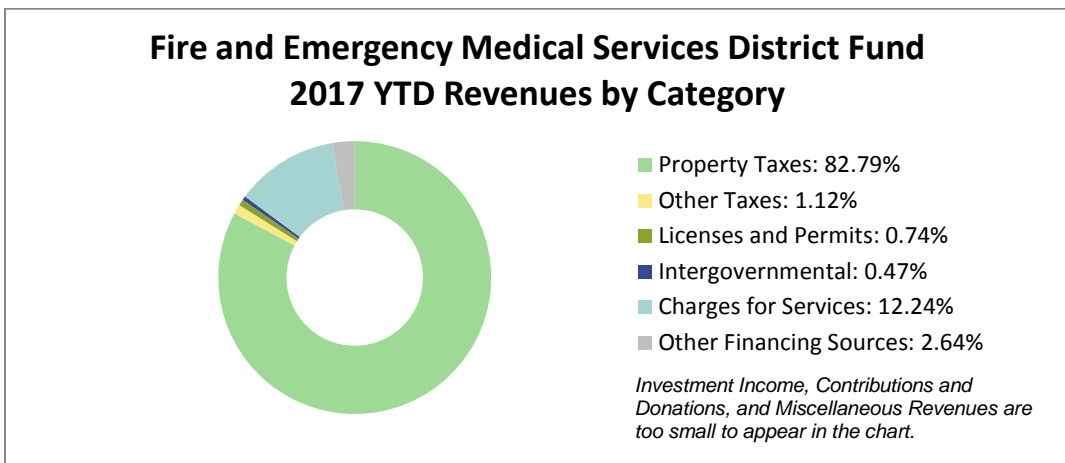
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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





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

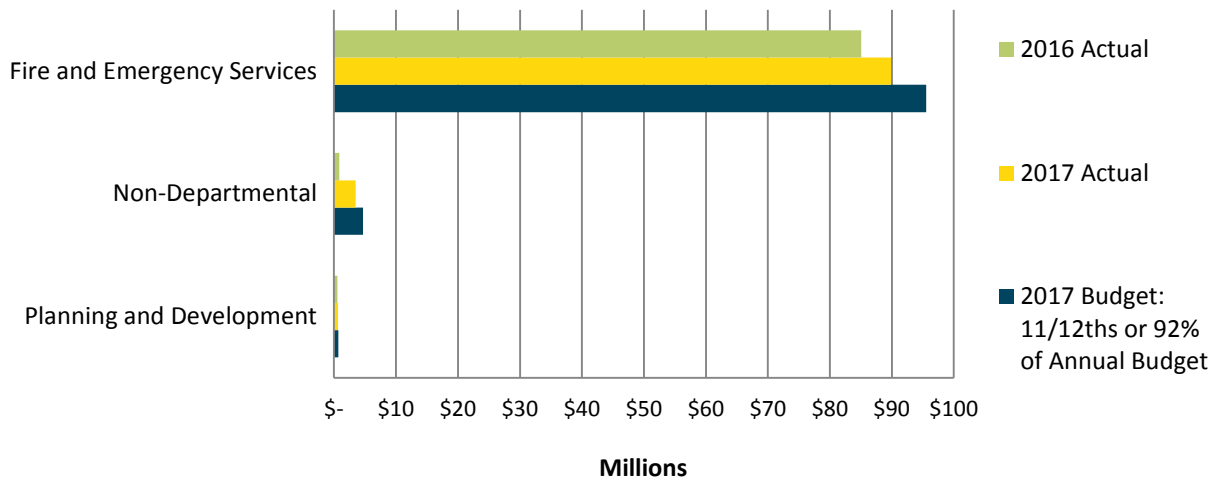
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is 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.



Intergovernmental revenues in the Fire and Emergency Medical Services District Fund are approximately \$158,900 lower than this same last year. This is primarily due to the one time receipt of a Georgia Trauma Care Network Commission Grant of \$102,800 in 2016. As previously discussed under “Highlights” on page 2, a decrease in State Government Grant Real Estate taxes due to timing has also contributed to the year-over-year decline.



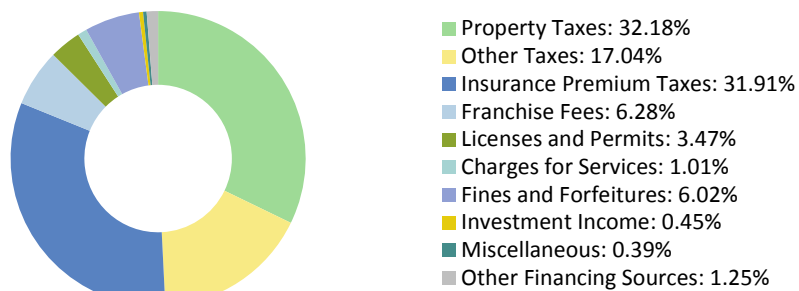
### Fire and Emergency Medical Services District Fund Budget vs. Actual by Department November 2016-2017 YTD Expenditures



## 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.

### Police Services District Fund 2017 YTD Revenues by Category

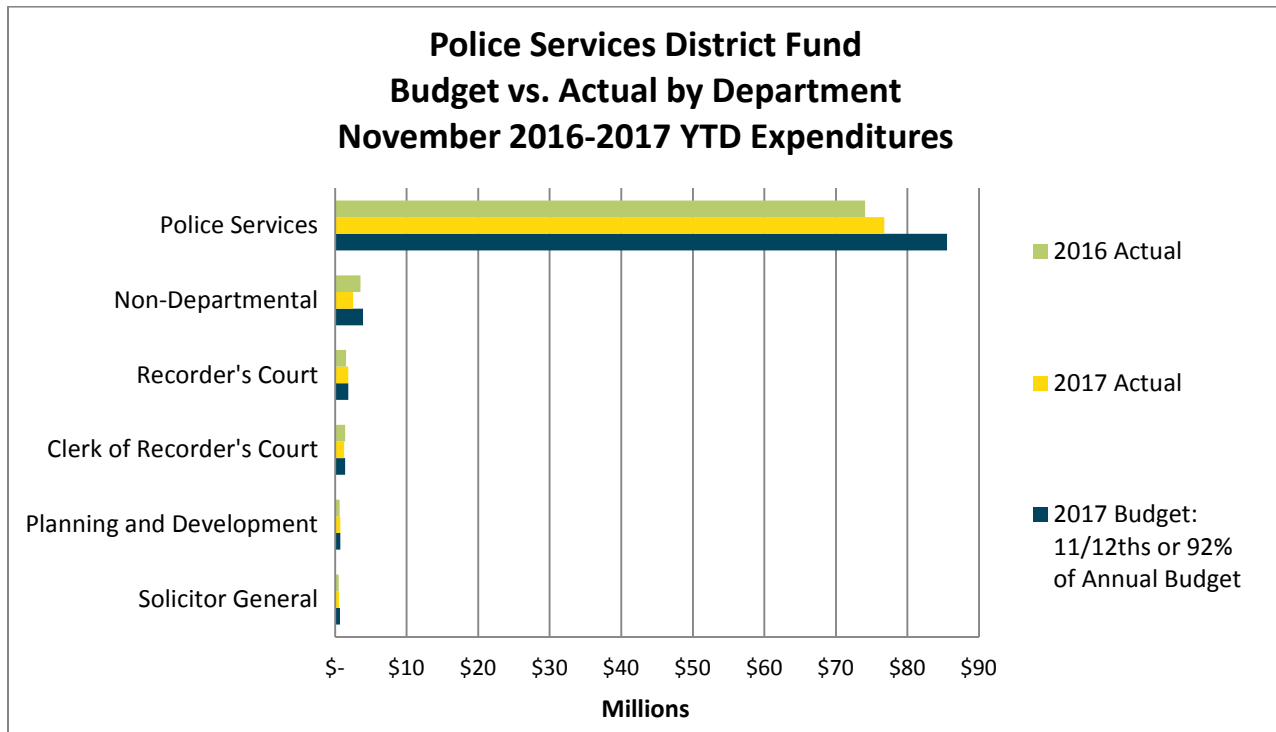


*Intergovernmental Revenues and Contributions and Donations are too small to appear in the chart.*

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

Insurance premium taxes reflect a \$2.4 million increase over last year and are \$6 million over budget. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner on the basis of population formulas.

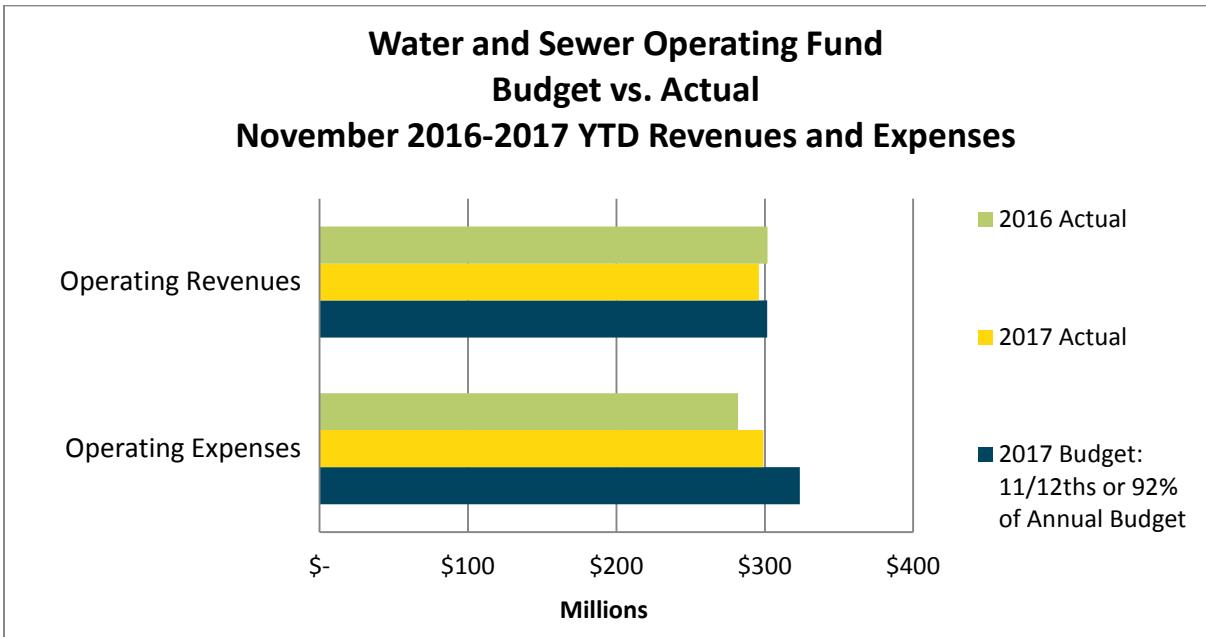
Fines and forfeiture revenues in the Police Services District Fund are approximately \$1 million lower than this same time last year, primarily due to a decline in traffic citations. The year-over-year decline is also partially attributable to an \$85,200 decrease in school bus camera citations and a \$105,000 decrease in traffic light camera citations due to the removal of the program.



Planning and Development expenditures in the Police Services District Fund are approximately \$79,200 higher than this same time last year. This is primarily due to the costs associated with retaining temporary workers.

## Water and Sewer Operating Fund (page 46)

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



Revenues in the Water and Sewer Operating Fund are down approximately \$5.7 million, or 1.9 percent, compared to this same time last year. This is primarily attributable to a 9.9 percent decline in water consumption due to the heavy rainfall Gwinnett County experienced this year. As construction activity levels off, system development charge revenues are also coming in lower than last year. Several revenue increase drivers are partially offsetting the declines, including the planned increase in rates that occurred in January and strong collection rates.

Revenues are approximately \$5.4 million, or 1.8 percent, under budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$17.1 million, or 6.1 percent, higher than this same time last year, which 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 \$24.6 million, or 7.6 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services, personnel services, and contracted repair and maintenance services.

# YTD financial report 2017 gwinnettcountry

## General Fund (001)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
<b>Revenues:</b>						
Taxes	\$ 222,176,456	\$ 248,590,582	\$ 236,897,663	95.30%	\$ 212,270,251	95.58%
Licenses and Permits	30,000	270,225	211,358	78.22%	-	-
Intergovernmental	3,436,572	3,511,593	2,962,584	84.37%	2,997,558	88.54%
Charges for Services	24,831,112	24,889,352	23,683,752	95.16%	22,660,131	92.90%
Fines and Forfeitures	3,950,375	3,950,375	3,369,324	85.29%	3,465,058	77.08%
Investment Income	606,001	606,001	1,159,118	191.27%	844,886	154.36%
Contributions and Donations	4,000	132,168	32,494	24.59%	8,651	31.13%
Miscellaneous	984,678	1,006,994	1,489,072	147.87%	1,646,509	134.09%
Other Financing Sources	165,000	220,800	209,510	94.89%	259,207	157.10%
Revenues without Use of Fund Balance	256,184,194	283,178,090	270,014,875	95.35%	244,152,251	95.25%
Revenue Reserves	9,000,000	6,904,196	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,661,878</b>	<b>\$ 290,082,286</b>	<b>\$ 270,014,875</b>	<b>93.08%</b>	<b>\$ 244,152,251</b>	<b>89.63%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,229,400	\$ 1,217,969	\$ 902,150	74.07%	\$ 511,269	81.13%
County Administration	1,835,621	1,814,098	1,223,353	67.44%	78,433	51.86%
Financial Services	9,153,002	9,110,067	7,861,717	86.30%	6,709,688	83.51%
Tax Commissioner	12,515,052	12,543,481	11,033,087	87.96%	11,546,099	87.52%
Transportation	18,801,475	19,091,024	16,084,733	84.25%	13,812,932	81.51%
Planning and Development	648,933	636,013	508,208	79.91%	584,203	68.40%
Police Services	6,795,201	2,001,926	1,564,063	78.13%	5,099,781	81.12%
Corrections	15,977,143	16,037,100	13,990,597	87.24%	12,507,408	85.24%
Community Services	6,788,377	11,557,837	9,766,151	84.50%	5,241,335	83.48%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	888,405	966,810	966,810	100.00%	861,800	97.01%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	235,088	235,088	235,088	100.00%	55,074	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	660,638	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	175,000	175,000	175,000	100.00%	117,250	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	710,510	710,729	541,806	76.23%	539,962	68.26%
Library Subsidy	16,950,800	16,950,800	16,950,800	100.00%	16,450,791	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	22,186,827	22,265,451	22,096,528	99.24%	21,251,901	98.71%
Community Services - Elections	2,691,744	2,677,368	2,146,200	80.16%	4,287,505	47.26%
Juvenile Court	7,624,313	8,589,531	7,548,392	87.88%	7,318,919	87.89%
Sheriff	85,817,230	87,156,798	75,050,365	86.11%	70,573,077	87.96%
Clerk of Court	10,379,273	10,404,428	8,848,265	85.04%	8,275,721	83.22%

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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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Judiciary	19,838,709	25,984,123	23,019,376	88.59%	22,589,624	89.80%
Probate Court	2,440,370	2,576,636	2,178,476	84.55%	2,087,701	86.20%
District Attorney	13,525,865	13,566,889	12,015,367	88.56%	11,197,061	89.58%
Solicitor General	4,805,173	4,827,037	3,856,192	79.89%	3,500,188	84.14%
Non-Departmental:						
Bicentennial Celebration	-	100,000	4,279	4.28%	-	-
Compensation Reserve	450,000	434,431	-	0.00%	-	0.00%
Contingency	1,200,000	1,021,595	-	0.00%	-	0.00%
Contribution to Airport	-	18,361	18,361	100.00%	-	-
Contribution to Capital	4,553,170	4,584,654	4,201,725	91.65%	5,569,608	91.41%
Contribution to Capital Vehicles	-	-	-	-	100,828	99.63%
Contribution to Local Transit	8,122,040	12,737,040	10,521,870	82.61%	5,821,358	91.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	890,400	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	1,321,493	96.73%	1,297,910	94.68%
Other Miscellaneous	120,773	136,342	85,058	62.39%	74,999	62.10%
Pauper Burial	205,000	205,000	85,832	41.87%	93,014	45.37%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	990,900	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	314,000	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	124,600	-	0.00%	-	-
Motor Vehicle Contribution	9,575,086	9,575,086	4,570,822	47.74%	4,439,917	56.86%
800 MHZ Maintenance	2,920,046	2,920,046	2,502,632	85.71%	2,655,704	91.83%
Other Governmental Agencies	500,955	500,955	486,286	97.07%	592,550	94.85%
Total Non-Departmental	41,608,170	38,024,510	25,198,358	66.27%	22,045,888	68.86%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,661,878</b>	<b>\$ 290,082,286</b>	<b>\$ 244,891,578</b>	<b>84.42%</b>	<b>\$ 229,218,733</b>	<b>84.15%</b>

Projected Fund Balance December 31

**\$ 121,529,278**    **\$ 143,102,766**

Fund Balance as of Report Date

**\$ 175,130,259**

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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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 684,580	1,249.90%	\$ 7,097,917	108.04%
Intergovernmental	40,154	40,154	37,730	93.96%	41,908	146.09%
Investment Income	-	-	122,501	-	32,509	-
Revenues without Use of Fund Balance	94,925	94,925	844,811	889.98%	7,172,334	108.69%
Use of Fund Balance	4,166,863	4,170,796	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 844,811</u>	19.80%	<u>\$ 7,172,334</u>	108.69%
Appropriations:						
Debt Service	\$ 4,261,788	\$ 4,265,721	\$ 4,265,621	100.00%	\$ 4,187,675	99.93%
TOTAL APPROPRIATIONS	<u>\$ 4,261,788</u>	<u>\$ 4,265,721</u>	<u>\$ 4,265,621</u>	100.00%	<u>\$ 4,187,675</u>	63.46%
Projected Fund Balance December 31	\$ 15,057,831	\$ 15,053,898				
Fund Balance as of Report Date			\$ 15,803,884			

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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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,890,577	\$ 6,935,869	100.66%	\$ 6,503,313	105.90%
Licenses and Permits	3,975,900	3,975,900	3,681,849	92.60%	3,953,473	119.43%
Intergovernmental	40,309	40,309	36,152	89.69%	41,319	144.98%
Charges for Services	518,135	518,135	577,202	111.40%	630,800	126.77%
Investment Income	36,000	36,000	82,391	228.86%	60,800	188.45%
Miscellaneous	-	-	6,986	-	12,609	-
Other Financing Sources	668,029	668,029	318,895	47.74%	309,762	56.86%
<b>TOTAL REVENUES</b>	<b>\$ 11,622,098</b>	<b>\$ 12,128,950</b>	<b>\$ 11,639,344</b>	<b>95.96%</b>	<b>\$ 11,512,076</b>	<b>109.07%</b>
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,193,618	\$ 5,530,513	76.88%	\$ 5,134,238	80.04%
Police Services	3,243,225	3,251,787	2,667,224	82.02%	2,451,097	82.35%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	7,000	7,000	-	0.00%	-	-
Non-Departmental D&E	126,466	143,216	52,441	36.62%	765,264	83.15%
Total Non-Departmental	183,466	200,216	52,441	26.19%	765,264	78.87%
Appropriations without Contribution to Fund Balance	10,676,589	10,645,621	8,250,178	77.50%	8,350,599	80.60%
Contribution to Fund Balance	945,509	1,483,329	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,622,098</b>	<b>\$ 12,128,950</b>	<b>\$ 8,250,178</b>	<b>68.02%</b>	<b>\$ 8,350,599</b>	<b>79.12%</b>
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,699,058				
Fund Balance as of Report Date			\$ 12,604,895			

# YTD financial report 2017 gwinnettcountry

## Fire and EMS District Fund (102)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
<b>Revenues:</b>						
Taxes	\$ 84,894,109	\$ 90,394,476	\$ 90,232,996	99.82%	\$ 84,582,624	104.25%
Licenses and Permits	900,896	900,896	799,901	88.79%	853,523	107.85%
Intergovernmental	534,059	534,059	501,097	93.83%	660,003	136.33%
Charges for Services	15,495,100	15,495,100	13,155,727	84.90%	12,924,244	82.99%
Investment Income	130,000	130,000	274,468	211.13%	160,318	127.26%
Contributions and Donations	-	-	1,107	-	3,825	1,530.00%
Miscellaneous	1,500	4,492	176,306	3,924.89%	84,293	263.67%
Other Financing Sources	5,938,036	5,938,036	2,834,618	47.74%	2,753,437	56.86%
Revenues without Use of Fund Balance	107,893,700	113,397,059	107,976,220	95.22%	102,022,267	99.07%
Use of Fund Balance	3,112,356	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 111,006,056</b>	<b>\$ 113,397,059</b>	<b>\$ 107,976,220</b>	<b>95.22%</b>	<b>\$ 102,022,267</b>	<b>99.07%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 762,979	\$ 758,698	\$ 644,127	84.90%	\$ 563,479	86.23%
Fire and Emergency Services	105,145,447	104,226,982	89,868,169	86.22%	85,080,556	86.28%
<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	3,499,311	73.86%	854,451	46.13%
Total Non-Departmental	5,097,630	5,097,630	3,499,311	68.65%	854,451	41.63%
Appropriations without Contribution to Fund Balance	111,006,056	110,083,310	94,011,607	85.40%	86,498,486	85.38%
Contribution to Fund Balance	-	3,313,749	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 111,006,056</b>	<b>\$ 113,397,059</b>	<b>\$ 94,011,607</b>	<b>82.90%</b>	<b>\$ 86,498,486</b>	<b>83.99%</b>
Projected Fund Balance December 31	\$ 44,431,107	\$ 50,857,212				
Fund Balance as of Report Date			\$ 61,508,076			



# YTD financial report 2017 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 5,411	137.58%	\$ 4,700	117.38%
Revenues without Use of Fund Balance	3,933	3,933	5,411	137.58%	4,700	117.38%
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>\$ 5,411</b>	<b>11.98%</b>	<b>\$ 4,700</b>	<b>10.99%</b>
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 28,031	62.05%	\$ 19,244	44.99%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 28,031</b>	<b>62.05%</b>	<b>\$ 19,244</b>	<b>44.99%</b>
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 741,696			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
<b>Revenues:</b>						
Taxes	\$ 58,665,793	\$ 61,314,407	\$ 63,168,469	103.02%	\$ 60,461,964	108.11%
Insurance Premium Taxes	30,291,123	30,291,123	36,320,554	119.90%	33,930,144	119.95%
Licenses and Permits	4,194,288	4,194,288	3,953,807	94.27%	3,817,428	95.02%
Intergovernmental	222,073	222,073	205,044	92.33%	232,317	144.86%
Charges for Services	1,020,437	1,020,437	1,156,016	113.29%	1,209,614	98.93%
Fines and Forfeitures	9,100,304	9,100,304	6,847,553	75.25%	7,856,082	72.17%
Investment Income	200,000	200,000	512,373	256.19%	308,870	155.85%
Contributions and Donations	-	17,500	17,500	100.00%	12,095	100.79%
Miscellaneous	273,462	287,562	438,792	152.59%	352,340	103.77%
Other Financing Sources	2,969,018	2,969,018	1,417,309	47.74%	1,376,718	56.86%
<b>TOTAL REVENUES</b>	<b>\$ 106,936,498</b>	<b>\$ 109,616,712</b>	<b>\$ 114,037,417</b>	<b>104.03%</b>	<b>\$ 109,557,572</b>	<b>105.89%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 791,982	\$ 793,019	\$ 717,657	90.50%	\$ 638,464	88.46%
Police Services	94,013,317	93,328,676	76,788,425	82.28%	74,084,121	82.90%
Recorder's Court	1,902,622	2,021,327	1,842,755	91.17%	1,516,195	91.13%
Solicitor General	761,700	763,638	529,492	69.34%	512,521	78.81%
Clerk of Recorder's Court	1,532,639	1,536,817	1,283,609	83.52%	1,392,747	84.16%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	248,000	248,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	3,904,852	3,679,352	2,389,553	64.94%	3,421,359	72.93%
<b>Total Non-Departmental</b>	<b>4,473,488</b>	<b>4,247,988</b>	<b>2,510,189</b>	<b>59.09%</b>	<b>3,541,995</b>	<b>70.68%</b>
Appropriations without Contribution to Fund Balance	103,475,748	102,691,465	83,672,127	81.48%	81,686,043	82.46%
Contribution to Fund Balance	3,460,750	6,925,247	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 106,936,498</b>	<b>\$ 109,616,712</b>	<b>\$ 83,672,127</b>	<b>76.33%</b>	<b>\$ 81,686,043</b>	<b>78.95%</b>
Projected Fund Balance December 31	\$ 54,840,318	\$ 58,304,815				
Fund Balance as of Report Date			\$ 81,744,858			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 29,144,127	\$ 28,732,764	98.59%	\$ 27,058,511	104.10%
Intergovernmental	158,953	158,953	149,349	93.96%	165,891	136.88%
Charges for Services	4,498,597	4,498,597	3,910,334	86.92%	3,919,777	94.16%
Investment Income	58,522	58,522	123,326	210.73%	77,455	137.25%
Contributions and Donations	48,300	48,300	260	0.54%	8,870	12.19%
Miscellaneous	2,342,342	2,373,349	2,249,830	94.80%	2,258,215	103.81%
Other Financing Sources	26,930	26,930	21,930	81.43%	21,930	68.68%
Revenues without Use of Fund Balance	34,674,639	36,308,778	35,187,793	96.91%	33,510,649	102.75%
Use of Fund Balance	1,320,192	-	-	-	-	-
TOTAL REVENUES	\$ 35,994,831	\$ 36,308,778	\$ 35,187,793	96.91%	\$ 33,510,649	102.75%
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,117,954	\$ 28,422,671	83.31%	\$ 27,482,743	86.21%
Support Services	175,360	175,360	142,864	81.47%	129,619	86.73%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	15,000	15,000	-	0.00%	-	-
Non-Departmental Recreation Fund	1,552,010	1,552,010	1,408,926	90.78%	1,129	6.96%
Total Non-Departmental	1,617,010	1,617,010	1,408,926	87.13%	1,129	1.70%
Appropriations without Contribution to Fund Balance	35,994,831	35,910,324	29,974,461	83.47%	27,613,491	86.03%
Contribution to Fund Balance	-	398,454	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 35,994,831	\$ 36,308,778	\$ 29,974,461	82.55%	\$ 27,613,491	84.67%
Projected Fund Balance December 31	\$ 15,937,903	\$ 17,656,549				
Fund Balance as of Report Date			\$ 22,471,427			

# YTD financial report 2017 gwinnettcouuty

## 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 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# 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 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 510,012	-	\$ 175,256	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 510,012</u>	-	<u>\$ 175,256</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Fund Balance as of Report Date			\$ 931,817			

# YTD financial report 2017 gwinnettcountry

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,180,444	-	\$ 892,506	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,180,444</u>	-	<u>\$ 892,506</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				
Fund Balance as of Report Date			\$ 2,900,733			

# YTD financial report 2017 gwinnettcountry

## Lake Lucerne TAD Fund (164)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# 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 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 56,868	-	\$ 49,017	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,868</u>	-	<u>\$ 49,017</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 66,888</u>	<u>\$ 66,888</u>				
Fund Balance as of Report Date			<u>\$ 123,756</u>			



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## Speed Hump Fund (003)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 118,866	101.81%	\$ 113,754	98.80%
Investment Income	6,294	6,294	8,154	129.55%	9,626	156.55%
Revenues without Use of Fund Balance	123,044	123,044	127,020	103.23%	123,380	101.72%
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>\$ 127,020</b>	<b>79.28%</b>	<b>\$ 123,380</b>	<b>101.46%</b>
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 132,100	82.45%	\$ 90,596	74.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 132,100</b>	<b>82.45%</b>	<b>\$ 90,596</b>	<b>74.50%</b>
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,277,479			

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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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,263,387	\$ 7,128,169	98.14%	\$ 6,987,959	99.13%
Investment Income	3,546	3,546	9,570	269.88%	8,590	122.59%
Miscellaneous	-	-	-	-	78,610	-
Revenues without Use of Fund Balance	7,253,546	7,266,933	7,137,739	98.22%	7,075,159	100.27%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,455,115</b>	<b>\$ 7,468,502</b>	<b>\$ 7,137,739</b>	<b>95.57%</b>	<b>\$ 7,075,159</b>	<b>91.39%</b>
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,468,502	\$ 6,043,301	80.92%	\$ 6,022,968	77.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,455,115</b>	<b>\$ 7,468,502</b>	<b>\$ 6,043,301</b>	<b>80.92%</b>	<b>\$ 6,022,968</b>	<b>77.80%</b>
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ 3,230,723			

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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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 578,189	94.09%	\$ 585,145	93.78%
Investment Income	2,194	2,194	1,961	89.38%	2,110	85.60%
Revenues without Use of Fund Balance	616,676	616,676	580,150	94.08%	587,255	93.75%
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>\$ 580,150</b>	<b>60.43%</b>	<b>\$ 587,255</b>	<b>61.17%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 785,635	81.84%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 785,635</b>	<b>81.84%</b>
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,695,127			

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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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 88,530	101.76%	\$ 79,893	103.76%
Miscellaneous	8,000	8,000	9,456	118.20%	7,258	120.97%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 97,986</u>	103.14%	<u>\$ 87,151</u>	105.00%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 9,678	50.11%	\$ 33,047	54.42%
Appropriations without Contribution to Fund Balance	19,315	19,315	9,678	50.11%	33,047	54.42%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 9,678</u>	10.19%	<u>\$ 33,047</u>	39.82%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 303,358			

# YTD financial report 2017 gwinnettcountry

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 624,153	79.32%	\$ 694,322	82.37%
Investment Income	-	-	8,332	-	3,575	-
Miscellaneous	-	-	1,930	-	1,988	-
Revenues without Use of Fund Balance	786,852	786,852	634,415	80.63%	699,885	83.03%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 634,415	49.10%	\$ 699,885	61.99%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 397,917	84.76%	\$ 404,435	90.78%
Solicitor General	822,565	822,565	573,083	69.67%	511,100	74.78%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 971,000	75.15%	\$ 915,535	81.09%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 816,145			

# YTD financial report 2017 gwinnettcountry

## DA Federal Justice Asset Sharing Fund (080)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 113,821	\$ 105,344	92.55%	\$ 22,216	100.00%
Investment Income	-	-	65	-	234	-
Revenues without Use of Fund Balance	-	113,821	105,409	92.61%	22,450	101.05%
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 140,785</b>	<b>\$ 254,606</b>	<b>\$ 105,409</b>	<b>41.40%</b>	<b>\$ 22,450</b>	<b>13.38%</b>
Appropriations:						
District Attorney	\$ 140,785	\$ 254,606	\$ 70,765	27.79%	\$ 45,309	27.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 140,785</b>	<b>\$ 254,606</b>	<b>\$ 70,765</b>	<b>27.79%</b>	<b>\$ 45,309</b>	<b>27.01%</b>
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 305,057			

# YTD financial report 2017 gwinnettcountry

## DA Federal Treasury Asset Sharing Fund (082)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,666	\$ 36,666	100.00%	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 36,666</u>	<u>\$ 36,666</u>	100.00%	<u>\$ -</u>	-
Appropriations:						
District Attorney	\$ -	\$ 36,666	\$ -	0.00%	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 36,666</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 36,666			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,144	-	\$ -	-
Charges for Services	16,092,241	16,092,241	17,007,120	105.69%	17,090,332	107.77%
Investment Income	129,642	129,642	265,101	204.49%	211,896	161.85%
Miscellaneous	-	-	9,063	-	3,315	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	17,282,428	106.54%	17,305,543	108.23%
Use of Fund Balance	6,069,594	5,782,627	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,291,477</b>	<b>\$ 22,004,510</b>	<b>\$ 17,282,428</b>	<b>78.54%</b>	<b>\$ 17,305,543</b>	<b>86.52%</b>
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,156,489	\$ 13,149,873	72.43%	\$ 12,791,298	80.55%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,528,021	3,528,021	3,528,021	100.00%	3,803,488	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	3,848,021	3,848,021	3,528,021	91.68%	3,803,488	92.24%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,291,477</b>	<b>\$ 22,004,510</b>	<b>\$ 16,677,894</b>	<b>75.79%</b>	<b>\$ 16,594,786</b>	<b>82.96%</b>
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,883,519				
Fund Balance as of Report Date			\$ 26,270,680			



# YTD financial report 2017 gwinnettcouuty

## Juvenile Court Supervision Fund (030)

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

	FY 2017			FY 2016		
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 55,864	106.69%	\$ 60,135	116.36%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 55,864</u>	106.69%	<u>\$ 60,135</u>	116.36%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 45,016	94.53%	\$ 48,267	99.90%
Appropriations without Contribution to Fund Balance	47,623	47,623	45,016	94.53%	48,267	99.90%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 45,016</u>	85.97%	<u>\$ 48,267</u>	93.40%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 125,454			

# YTD financial report 2017 gwinnettcouuty

## 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,262	\$ 36,262	100.00%	\$ 108,058	133.02%
Miscellaneous	-	-	750	-	-	-
Revenues without Use of Fund Balance	-	36,262	37,012	102.07%	108,058	133.02%
Use of Fund Balance	713,259	676,997	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 37,012</u>	5.19%	<u>\$ 108,058</u>	6.91%
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 326,016	45.71%	\$ 906,101	57.95%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 713,259</u>	<u>\$ 713,259</u>	<u>\$ 326,016</u>	45.71%	<u>\$ 906,101</u>	57.95%
Projected Fund Balance December 31	\$ 505,343	\$ 541,605				
Fund Balance as of Report Date			\$ 929,598			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 492,751	\$ 492,751	100.00%	\$ 372,526	103.88%
Miscellaneous	-	-	1,770	-	136	-
Revenues without Use of Fund Balance	-	492,751	494,521	100.36%	372,662	103.92%
Use of Fund Balance	609,180	116,429	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 494,521</u>	81.18%	<u>\$ 372,662</u>	52.63%
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 289,247	47.48%	\$ 410,804	58.02%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 609,180</u>	<u>\$ 609,180</u>	<u>\$ 289,247</u>	47.48%	<u>\$ 410,804</u>	58.02%
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,397,107				
Fund Balance as of Report Date			\$ 2,718,810			

# 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 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 712,882	108.60%	\$ 589,298	91.66%
Investment Income	-	-	2,293	-	-	-
Revenues without Use of Fund Balance	656,447	656,447	715,175	108.95%	589,298	91.66%
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>\$ 715,175</b>	<b>92.93%</b>	<b>\$ 589,298</b>	<b>80.34%</b>
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 462,723	60.13%	\$ 475,081	64.77%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 769,600</b>	<b>\$ 769,600</b>	<b>\$ 462,723</b>	<b>60.13%</b>	<b>\$ 475,081</b>	<b>64.77%</b>
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 3,073,179			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 275,499	\$ 275,499	\$ 275,499			
Revenues:						
Fines and Forfeitures	\$ -	\$ 73,532	\$ 73,532	100.00%	\$ 163,287	112.79%
Investment Income	-	-	13	-	310	-
Revenues without Use of Fund Balance	-	73,532	73,545	100.02%	163,597	113.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 173,532</b>	<b>\$ 73,545</b>	<b>42.38%</b>	<b>\$ 163,597</b>	<b>59.49%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 173,532	\$ 25,000	14.41%	\$ 200,193	72.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 173,532</b>	<b>\$ 25,000</b>	<b>14.41%</b>	<b>\$ 200,193</b>	<b>72.80%</b>
Projected Fund Balance December 31	\$ 175,499	\$ 175,499				
Fund Balance as of Report Date			\$ 324,044			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 219,660	\$ 219,660	100.00%	\$ 42,118	103.74%
Investment Income	-	-	19	-	371	-
Revenues without Use of Fund Balance	-	219,660	219,679	100.01%	42,489	104.65%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 369,660</b>	<b>\$ 219,679</b>	<b>59.43%</b>	<b>\$ 42,489</b>	<b>22.29%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 369,660	\$ 115,407	31.22%	\$ 105,422	55.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 369,660</b>	<b>\$ 115,407</b>	<b>31.22%</b>	<b>\$ 105,422</b>	<b>55.31%</b>
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 499,564			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 228,357	\$ 228,357	\$ 228,357			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,079	\$ 81,079	100.00%	\$ 76,011	100.00%
Investment Income	-	-	215	-	131	-
Revenues without Use of Fund Balance	-	81,079	81,294	100.27%	76,142	100.17%
Use of Fund Balance	73,670	73,670	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 73,670</b>	<b>\$ 154,749</b>	<b>\$ 81,294</b>	<b>52.53%</b>	<b>\$ 76,142</b>	<b>55.98%</b>
Appropriations:						
Sheriff	\$ 73,670	\$ 154,749	\$ 17,949	11.60%	\$ 58,462	42.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 73,670</b>	<b>\$ 154,749</b>	<b>\$ 17,949</b>	<b>11.60%</b>	<b>\$ 58,462</b>	<b>42.98%</b>
Projected Fund Balance December 31	\$ 154,687	\$ 154,687				
Fund Balance as of Report Date			\$ 291,702			

# YTD financial report 2017 gwinnettcountry

## Stadium Fund (055)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 836,745	95.63%	\$ 724,255	82.77%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	1,025,007	98.54%	1,001,358	97.99%
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	400,000	1,990,613	1,990,613	100.00%	400,000	100.00%
TOTAL REVENUES	<u>\$ 2,715,201</u>	<u>\$ 4,305,814</u>	<u>\$ 4,252,366</u>	98.76%	<u>\$ 2,525,613</u>	93.63%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 4,139,725	96.78%	\$ 2,694,384	99.89%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	4,139,725	96.78%	2,694,384	99.89%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,715,201</u>	<u>\$ 4,305,814</u>	<u>\$ 4,139,725</u>	96.14%	<u>\$ 2,694,384</u>	99.89%
Projected Fund Balance December 31	<u>\$ 1,117,466</u>	<u>\$ 1,126,654</u>				
Fund Balance as of Report Date			<u>\$ 1,210,751</u>			



# YTD financial report 2017 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ 67,512	843.90%	\$ 10,016	100.16%
<b>TOTAL REVENUES</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 67,512</u>	843.90%	<u>\$ 10,016</u>	100.16%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 247,083	\$ 247,083				
Fund Balance as of Report Date			\$ 314,595			

# 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 8,884,840	98.28%	\$ 8,211,075	95.26%
Charges for Services	100	100	928	928.00%	163	163.00%
Investment Income	-	-	39,805	-	16,095	1,073.00%
Miscellaneous	-	-	17	-	-	-
Revenues without Use of Fund Balance	9,040,157	9,040,157	8,925,590	98.73%	8,227,333	95.43%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 8,925,590</u>	89.25%	<u>\$ 8,227,333</u>	95.43%
Appropriations:						
Facility Debt	\$ 4,923,605	\$ 4,923,605	\$ 4,923,605	100.00%	\$ 4,922,805	100.00%
Tourism	3,479,630	5,076,910	4,838,701	95.31%	3,237,918	94.24%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	9,762,306	97.62%	8,160,723	97.63%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 9,762,306</u>	97.62%	<u>\$ 8,160,723</u>	94.65%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Fund Balance as of Report Date			\$ 8,999,382			

# YTD financial report 2017 gwinnettcouy

## 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 178,176	116.08%	\$ 161,316	105.09%
Miscellaneous	770,000	770,000	737,267	95.75%	674,789	87.63%
Other Financing Sources	-	18,361	18,361	100.00%	-	-
Revenues without Use of Net Position	923,500	941,861	933,804	99.14%	836,105	90.54%
Use of Net Position	387,310	368,949	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 933,804</b>	<b>71.24%</b>	<b>\$ 836,105</b>	<b>85.60%</b>
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 1,138,492	86.92%	\$ 782,629	80.13%
Non-Departmental:						
Fuel/Parts Reserve	1,000	1,000	-	0.00%	-	-
Total Non-Departmental	1,000	1,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 1,138,492</b>	<b>86.85%</b>	<b>\$ 782,629</b>	<b>80.13%</b>
Projected Net Position December 31	\$ 605,976	\$ 624,337				
Net Position as of Report Date			\$ 788,598			

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

# YTD financial report 2017 gwinnettcouuty

## 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 2,715,750	95.58%	\$ 2,858,590	81.42%
Investment Income	22,000	22,000	52,099	236.81%	31,230	109.21%
Miscellaneous	22,000	22,000	17,531	79.69%	261,679	1,189.45%
Other Financing Sources	8,122,040	12,737,040	10,521,870	82.61%	5,821,358	91.67%
Revenues without Use of Net Position	11,007,257	15,622,257	13,307,250	85.18%	8,972,857	90.52%
Use of Net Position	1,382,119	1,376,555	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 12,389,376</b>	<b>\$ 16,998,812</b>	<b>\$ 13,307,250</b>	<b>78.28%</b>	<b>\$ 8,972,857</b>	<b>90.52%</b>
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 33,364	43.17%	\$ 56,501	80.79%
Transportation	12,312,083	16,921,519	7,935,583	46.90%	6,506,719	68.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,389,376</b>	<b>\$ 16,998,812</b>	<b>\$ 7,968,947</b>	<b>46.88%</b>	<b>\$ 6,563,220</b>	<b>66.21%</b>
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 9,570,133			

# YTD financial report 2017 gwinnettcouuty

## 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 608,140	86.88%	\$ 565,433	75.39%
Charges for Services	45,274,798	45,274,798	40,126,479	88.63%	39,651,772	91.79%
Investment Income	221,968	221,968	492,818	222.02%	328,795	153.40%
Miscellaneous	50	50	1,024	2,048.00%	572	1,144.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 41,228,461</u>	89.25%	<u>\$ 40,546,572</u>	91.81%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 34,772,256	78.14%	\$ 34,326,978	80.63%
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	34,772,256	78.13%	34,326,978	80.61%
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>\$ 34,772,256</u>	75.27%	<u>\$ 34,326,978</u>	77.73%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 22,626,496			

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

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

# YTD financial report 2017 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 30,849,497	97.82%	\$ 30,488,455	97.63%
Investment Income	120,000	120,000	229,503	191.25%	221,311	208.10%
Miscellaneous	13,000	13,000	6,672	51.32%	42,673	211.78%
Revenues without Use of Net Position	31,671,521	31,671,521	31,085,672	98.15%	30,752,439	98.08%
Use of Net Position	464,320	325,721	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 32,135,841</b>	<b>\$ 31,997,242</b>	<b>\$ 31,085,672</b>	<b>97.15%</b>	<b>\$ 30,752,439</b>	<b>98.08%</b>
Appropriations:						
Planning and Development	\$ 733,683	\$ 707,074	\$ 486,250	68.77%	\$ 351,468	80.16%
Water Resources*	31,312,158	31,200,168	27,416,196	87.87%	27,052,305	92.36%
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>\$ 31,997,242</b>	<b>\$ 27,902,446</b>	<b>87.20%</b>	<b>\$ 27,403,773</b>	<b>87.40%</b>
Projected Net Position December 31	\$ 27,641,617	\$ 27,780,216				
Net Position as of Report Date			\$ 31,289,163			

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

# YTD financial report 2017 gwinnettcountry

## Water and Sewer Operating Fund (501)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 274,104,390	87.87%	\$ 279,661,779	92.79%
Investment Income	440,000	440,000	1,728,588	392.86%	1,069,030	232.40%
Contributions and Donations	16,527,438	16,527,438	19,872,283	120.24%	20,645,370	123.52%
Miscellaneous	-	-	360,235	-	336,794	139.42%
Other Financing Sources	-	-	-	-	52,502	-
Revenues without Use of Net Position	328,911,806	328,911,806	296,065,496	90.01%	301,765,475	94.65%
Use of Net Position	25,173,886	24,152,481	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 354,085,692</b>	<b>\$ 353,064,287</b>	<b>\$ 296,065,496</b>	<b>83.86%</b>	<b>\$ 301,765,475</b>	<b>91.40%</b>
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 666,010	74.38%	\$ 809,445	86.98%
Water Resources*	353,002,638	352,003,880	298,365,448	84.76%	281,133,495	85.42%
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>\$ 353,064,287</b>	<b>\$ 299,031,458</b>	<b>84.70%</b>	<b>\$ 281,942,940</b>	<b>85.40%</b>
Projected Net Position December 31	\$ 130,042,686	\$ 131,064,091				
Net Position as of Report Date			\$ 152,250,610			

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

# YTD financial report 2017 gwinnettcountry

## Administrative Support Fund (665)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017		Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 50,271,460	87.76%	\$ 44,741,994	82.08%
Investment Income	56,976	56,976	136,031	238.75%	44,395	50.25%
Miscellaneous	919,405	919,405	1,269,646	138.09%	1,361,003	91.90%
Revenues without Use of Net Position	58,262,505	58,262,505	51,677,137	88.70%	46,147,392	82.29%
Use of Net Position	1,794,062	1,139,636	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 60,056,567</b>	<b>\$ 59,402,141</b>	<b>\$ 51,677,137</b>	<b>87.00%</b>	<b>\$ 46,147,392</b>	<b>82.29%</b>
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 3,344,337	82.18%	\$ 3,718,250	78.94%
Financial Services	9,484,620	9,420,902	7,593,058	80.60%	7,156,902	87.54%
Human Resources	3,631,591	3,595,689	3,238,600	90.07%	2,956,920	86.70%
Information Technology Services	28,222,732	27,796,955	22,222,943	79.95%	20,494,063	81.56%
Law	2,317,029	2,317,029	2,069,169	89.30%	1,995,562	89.88%
Support Services	11,070,310	10,976,452	9,642,907	87.85%	8,850,189	87.40%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	570,838	46.73%	411,127	56.98%
Total Non-Departmental	1,225,500	1,225,500	570,838	46.58%	411,127	56.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,056,567</b>	<b>\$ 59,402,141</b>	<b>\$ 48,681,852</b>	<b>81.95%</b>	<b>\$ 45,583,013</b>	<b>81.29%</b>
Projected Net Position December 31	\$ 7,011,183	\$ 7,665,609				
Net Position as of Report Date			\$ 11,800,530			



# YTD financial report 2017 gwinnettcountry

## 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 733,334	91.67%	\$ 916,611	91.66%
Investment Income	14,537	14,537	20,753	142.76%	16,062	146.02%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	754,272	92.60%	932,673	92.25%
Use of Net Position	218,678	968,678	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,033,215</b>	<b>\$ 1,783,215</b>	<b>\$ 754,272</b>	<b>42.30%</b>	<b>\$ 932,673</b>	<b>92.25%</b>
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,783,215	\$ 1,550,988	86.98%	\$ 332,730	33.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,033,215</b>	<b>\$ 1,783,215</b>	<b>\$ 1,550,988</b>	<b>86.98%</b>	<b>\$ 332,730</b>	<b>32.91%</b>
Projected Net Position December 31	\$ 2,797,044	\$ 2,047,044				
Net Position as of Report Date			\$ 2,219,006			

# YTD financial report 2017 gwinnettcountry

## Fleet Management Fund (610)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 5,005,185	87.29%	\$ 4,491,956	71.85%
Miscellaneous	270,700	270,700	280,995	103.80%	278,212	80.56%
Revenues without Use of Net Position	6,004,729	6,004,729	5,286,180	88.03%	4,770,168	72.30%
Use of Net Position	473,727	437,019	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 6,478,456</b>	<b>\$ 6,441,748</b>	<b>\$ 5,286,180</b>	<b>82.06%</b>	<b>\$ 4,770,168</b>	<b>72.30%</b>
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,427,748	\$ 5,646,967	87.85%	\$ 5,328,386	82.19%
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>\$ 6,441,748</b>	<b>\$ 5,646,967</b>	<b>87.66%</b>	<b>\$ 5,328,386</b>	<b>80.76%</b>
Projected Net Position December 31	\$ 1,003,586	\$ 1,040,294				
Net Position as of Report Date			\$ 1,116,526			

# YTD financial report 2017 gwinnettcountry

## Group Self-Insurance Fund (605)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 48,258,428	92.99%	\$ 46,337,457	95.51%
Investment Income	175,000	175,000	354,254	202.43%	267,265	163.20%
Miscellaneous	-	-	127,653	-	975,562	-
Revenues without Use of Net Position	52,072,239	52,072,239	48,740,335	93.60%	47,580,284	97.74%
Use of Net Position	3,005,215	2,951,073	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,077,454</b>	<b>\$ 55,023,312</b>	<b>\$ 48,740,335</b>	<b>88.58%</b>	<b>\$ 47,580,284</b>	<b>95.10%</b>
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,013,312	\$ 49,851,366	90.62%	\$ 47,802,179	95.57%
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>\$ 55,023,312</b>	<b>\$ 49,851,366</b>	<b>90.60%</b>	<b>\$ 47,802,179</b>	<b>95.55%</b>
Projected Net Position December 31	\$ 27,030,877	\$ 27,085,019				
Net Position as of Report Date			\$ 28,925,061			

# YTD financial report 2017 gwinnettcountry

## Risk Management Fund (602)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 4,124,999	91.67%	\$ 4,582,130	91.64%
Investment Income	75,000	75,000	118,564	158.09%	96,586	100.61%
Miscellaneous	-	-	438,880	-	13,359	-
Revenues without Use of Net Position	4,575,000	4,575,000	4,682,443	102.35%	4,692,075	92.07%
Use of Net Position	2,677,948	2,665,253	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,252,948</b>	<b>\$ 7,240,253</b>	<b>\$ 4,682,443</b>	<b>64.67%</b>	<b>\$ 4,692,075</b>	<b>65.94%</b>
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,230,253	\$ 5,577,491	77.14%	\$ 4,911,551	69.12%
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>\$ 7,240,253</b>	<b>\$ 5,577,491</b>	<b>77.03%</b>	<b>\$ 4,911,551</b>	<b>69.03%</b>
Projected Net Position December 31	\$ 7,464,634	\$ 7,477,329				
Net Position as of Report Date			\$ 9,247,534			

# YTD financial report 2017 gwinnettcouy

## 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 11/30/2017	Actuals YTD as of 11/30/2017	% Actual to Current Budget	Actuals YTD as of 11/30/2016	% Actual to 11/30/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 2,291,090	91.64%	\$ 3,208,041	91.66%
Investment Income	50,000	50,000	146,893	293.79%	124,562	311.41%
Miscellaneous	-	-	37,990	-	15,508	-
Revenues without Use of Net Position	2,550,000	2,550,000	2,475,973	97.10%	3,348,111	94.58%
Use of Net Position	835,707	830,379	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,385,707</b>	<b>\$ 3,380,379</b>	<b>\$ 2,475,973</b>	<b>73.25%</b>	<b>\$ 3,348,111</b>	<b>77.10%</b>
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,370,379	\$ 3,228,630	95.79%	\$ 2,572,770	59.38%
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>\$ 3,380,379</b>	<b>\$ 3,228,630</b>	<b>95.51%</b>	<b>\$ 2,572,770</b>	<b>59.24%</b>
Projected Net Position December 31	\$ 8,751,680	\$ 8,757,008				
Net Position as of Report Date			\$ 8,834,730			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 11/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Taxes	\$ 222,176,456	\$ 248,590,582	\$ 26,414,126	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	\$ -	\$ 26,414,126
Licenses and Permits	30,000	270,225	240,225	GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	240,225
Intergovernmental	3,436,572	3,511,593	75,021	GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20161025 Approval to execute Intergovernmental Agreement with GA Dept. of Corrections related to educational incentive plan for offenders who do not have a high school diploma or GED.	-	25,000
Total: Intergovernmental					-	75,021
Charges for Services	24,831,112	24,889,352	58,240	GCID20170366 Approval to execute an amendment to agreement with the Georgia Department of Corrections for the purpose of housing up to 222 state inmates from May 1, 2017 to June 30, 2017.	-	58,240
Contributions and Donations	4,000	132,168	128,168	GCID20170431 Approval to accept and appropriate first quarter donations made to Parks and Recreation and Animal Welfare and Enforcement in amount of \$23,012.51 of which \$18,704.80 is in-kind.	-	4,308
				GCID20170450 Approval to accept a \$120,000 donation and execute an Agreement with Friends of Gwinnett County Senior Services, Inc. d/b/a Friends of Gwinnett Seniors to provide transportation and meals to seniors and support to older adults living in the County through the Community Living Program.	-	120,000
				GCID20170770 Approval to accept and appropriate donations made to Parks and Recreation, Animal Welfare and Enforcement, Health and Human Services, Senior Services, and the Environmental and Heritage Center for period April 1 through July 26.	-	3,860
				Total: Contributions and Donations		
Miscellaneous	984,678	1,006,994	22,316	GCID20170487 Approval to execute quitclaim for four drainage systems and one access easement, two drainage/construction easements, and five driveway easements at Pleasant Hill and Sunset Street.	-	22,316
Other Financing Sources	165,000	220,800	55,800	GCID20170354 Approval to grant easements on parcel R1001 432 to Atlanta Gas Light Co. including a 2.466 acre permanent distribution easement and a .588 acre permanent construction easement for \$52,300 and a .721 acre temporary construction easement for \$3,500.	-	55,800

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Revenue Reserve	9,000,000	6,904,196	(2,095,804)	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	(2,013,083)
				GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales.	18,361	18,361
				To adjust budget for 90 day job vacancies.	(44,770)	(101,082)
				Total: Revenue Reserve	(26,409)	(2,095,804)
Use of Fund Balance	19,477,684	-	(19,477,684)	To adjust budget for 90 day job vacancies.	-	(407,434)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	127,503
				GCID20170354 Approval to grant easements on parcel R1001 432 to Atlanta Gas Light Co. including a 2.466 acre permanent distribution easement and a .588 acre permanent construction easement for \$52,300 and a .721 acre temporary construction easement for \$3,500.	-	(55,800)
				GCID20170366 Approval to execute an amendment to agreement with the Georgia Department of Corrections for the purpose of housing up to 222 state inmates from May 1, 2017 to June 30, 2017.	-	(58,240)
				GCID20161025 Approval to execute Intergovernmental Agreement with GA Dept. of Corrections related to educational incentive plan for offenders who do not have a high school diploma or GED.	-	(25,000)
				GCID20170487 Approval to execute quitclaim for four drainage systems and one access easement, two drainage/construction easements, and five driveway easements at Pleasant Hill and Sunset Street.	-	(22,316)
				GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	1,530,000
				GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	2,085,000
				GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	300,000

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance (cont.)				GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres , part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	700,000
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	(23,651,397)
				Total: Use of Fund Balance	-	(19,477,684)
<i>Total: General Fund</i>			5,420,408		(26,409)	5,420,408
<b>2003 General Obligation Bond Debt Fund (951)</b>						
Use of Fund Balance	4,166,863	4,170,796	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
<i>Total: General Obligation Bond Debt Fund</i>			3,933		-	3,933
<b>Development and Enforcement Services District Fund (104)</b>						
Taxes	6,383,725	6,890,577	506,852	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	506,852
<i>Total: Development and Enforcement Services District Fund</i>			506,852		-	506,852



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Taxes	84,894,109	90,394,476	5,500,367	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	5,500,367
Miscellaneous	1,500	4,492	2,992	GCID20170699 Approval/authorization to accept the 2017 Chesney Fallen Firefighters Memorial Grant Award from the Georgia Firefighters Burn Foundation to purchase smoke and carbon monoxide alarms.	-	2,992
Use of Fund Balance	3,112,356	-	(3,112,356)	To adjust budget for 90 day job vacancies.	-	(1,062,634)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	(2,049,722)
				Total: Use of Fund Balance	-	(3,112,356)
<i>Total: Fire and Emergency Medical Services District Fund</i>			2,391,003		-	2,391,003
<b>Police Services District Fund (106)</b>						
Taxes	58,665,793	61,314,407	2,648,614	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	2,648,614
Contributions and Donations	-	17,500	17,500	GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	-	17,500
Miscellaneous	273,462	287,562	14,100	GCID20170488 Approval to execute a Tall Structure Lease Agreement with Verizon Wireless to allow collocation and installation of site equipment on a Gwinnett County owned tower at 4663 Anderson-Livsey Lane.	-	14,100
<i>Total: Police Services District Fund</i>			2,680,214		-	2,680,214

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Taxes	27,540,995	29,144,127	1,603,132	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	1,603,132
Miscellaneous	2,342,342	2,373,349	31,007	GCID20175188 Approval for Chairman to execute documents necessary to grant 1,493 square feet of easement on tax parcel R6089004 to Atlanta Gas Light Company.	-	230
				GCID20175160 Approval for Chairman to execute documents to grant 0.469 acres of permanent sewer easement and 0.716 acres of temporary construction easement for construction of a public sewer line on parcel R6130A206.	-	30,777
				Total: Miscellaneous	-	31,007
Use of Fund Balance	1,320,192	-	(1,320,192)	To adjust budget for 90 day job vacancies.	-	(116,029)
				GCID20175188 Approval for Chairman to execute documents necessary to grant 1,493 square feet of easement on tax parcel R6089004 to Atlanta Gas Light Company.	-	(230)
				GCID20175160 Approval for Chairman to execute documents to grant 0.469 acres of permanent sewer easement and 0.716 acres of temporary construction easement for construction of a public sewer line on parcel R6130A206.	-	(30,777)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	(1,173,156)
				Total: Use of Fund Balance	-	(1,320,192)
<b>Total: Recreation Fund</b>			<b>313,947</b>		-	<b>313,947</b>

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,250,000	7,263,387	13,387	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20175362 Approval of incorporation into the Street Lighting Program, Eaglecrest. Estimated revenue and operating cost of \$1, 604.90.	1,605	1,605
				GCID20175363 Approval of incorporation into the Street Lighting Program, Trotters Pointe. Estimated revenue and operating cost of \$4,008.40.	4,009	4,009
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.	-	1,161
<i>Total: Street Lighting Fund</i>			13,387		5,614	13,387
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	113,821	113,821	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	137,149
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			113,821		-	113,821
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
Fines and Forfeitures	-	36,666	36,666	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	13,338
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			36,666		-	36,666
<b>E-911 Fund (095)</b>						
Use of Fund Balance	6,069,594	5,782,627	(286,967)	To adjust budget for 90 day job vacancies.	(26,110)	(298,958)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	-	11,991
<i>Total: E-911 Fund</i>			(286,967)		(26,110)	(286,967)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	36,262	36,262	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	187	36,262
Use of Fund Balance	713,259	676,997	(36,262)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(187)	(36,262)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	492,751	492,751	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,922	492,751
Use of Fund Balance	609,180	116,429	(492,751)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(13,922)	(492,751)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	73,532	73,532	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	73,532
<i>Total: Sheriff Special Justice Fund</i>			73,532		-	73,532
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	219,660	219,660	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	11,258	219,660
<i>Total: Sheriff Special Treasury Fund</i>			219,660		11,258	219,660
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	81,079	81,079	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	81,079
<i>Total: Sheriff Special State Fund</i>			81,079		-	81,079
<b>Stadium Fund (055)</b>						
Other Financing Sources	400,000	1,990,613	1,590,613	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	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
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
<i>Total: Tourism Fund</i>			960,358		-	960,358
<b>Airport Operating Fund (520)</b>						
Other Financing Sources	-	18,361	18,361	GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales.	18,361	18,361
Use of Net Position	387,310	368,949	(18,361)	GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales.	(18,361)	(18,361)
<i>Total: Airport Operating Fund</i>			-		-	-
<b>Local Transit Operating Fund (515)</b>						
Other Financing Sources	8,122,040	12,737,040	4,615,000	GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	1,530,000
				GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	2,085,000
				GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	300,000
				GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres , part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	700,000
				Total: Other Financing Sources	-	4,615,000
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>			4,609,436		-	4,609,436

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	464,320	325,721	(138,599)	To adjust budget for 90 day job vacancies.	-	(138,599)
<i>Total: Stormwater Operating Fund</i>			(138,599)		-	(138,599)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	25,173,886	24,152,481	(1,021,405)	To adjust budget for 90 day job vacancies.	(41,291)	(1,021,405)
<i>Total: Water and Sewer Operating Fund</i>			(1,021,405)		(41,291)	(1,021,405)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,794,062	1,139,636	(654,426)	To adjust budget for 90 day job vacancies.	-	(654,426)
<i>Total: Administrative Support Fund</i>			(654,426)		-	(654,426)
<b>Auto Liability Fund (606)</b>						
Use of Net Position	218,678	968,678	750,000	GCID20170389 Approval of 4/30/17 Monthly Financial Status Report and ratification of all budget adjustments. Approval to amend the 2017 budget to reflect adjustments to revenues and appropriations.	-	750,000
<i>Total: Auto Liability Fund</i>			750,000		-	750,000
<b>Fleet Management Fund (610)</b>						
Use of Net Position	473,727	437,019	(36,708)	To adjust budget for 90 day job vacancies.	-	(36,708)
<i>Total: Fleet Management Fund</i>			(36,708)		-	(36,708)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,005,215	2,951,073	(54,142)	To adjust budget for 90 day job vacancies.	(14,209)	(54,142)
<i>Total: Group Self-Insurance Fund</i>			(54,142)		(14,209)	(54,142)
<b>Risk Management Fund (602)</b>						
Use of Net Position	2,677,948	2,665,253	(12,695)	To adjust budget for 90 day job vacancies.	(12,695)	(12,695)
<i>Total: Risk Management Fund</i>			(12,695)		(12,695)	(12,695)
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	835,707	830,379	(5,328)	To adjust budget for 90 day job vacancies.	(5,328)	(5,328)
<i>Total: Workers' Compensation Fund</i>			(5,328)		(5,328)	(5,328)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 17,554,639</b>		<b>\$ (109,170)</b>	<b>\$ 17,554,639</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 11/30/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 1,229,400	\$ 1,217,969	\$ (11,431)	To adjust budget for 90 day job vacancies.	\$ -	\$ (15,162)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	3,731
				Total: Board of Commissioners	-	(11,431)
County Administration	1,835,621	1,814,098	(21,523)	To adjust budget for 90 day job vacancies.	-	(21,523)
Financial Services	9,153,002	9,110,067	(42,935)	To adjust budget for 90 day job vacancies.	-	(54,481)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	11,546
				Total: Financial Services	-	(42,935)
Tax Commissioner	12,515,052	12,543,481	28,429	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	28,429
Transportation	18,801,475	19,091,024	289,549	To adjust budget for 90 day job vacancies.	(26,175)	(110,189)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	367,728
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	32,010
				Total: Transportation	(26,175)	289,549

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Planning and Development	648,933	636,013	(12,920)	To adjust budget for 90 day job vacancies.	-	(13,545)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	625
				Total: Planning and Development	-	(12,920)
Police Services	6,795,201	2,001,926	(4,793,275)	To adjust budget for 90 day job vacancies.	-	(27,523)
				GCID20170389 Transfer Animal Control to Community Services.	-	(4,771,271)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	5,519
				Total: Police Services	-	(4,793,275)
Corrections	15,977,143	16,037,100	59,957	To adjust budget for 90 day job vacancies.	-	(92,096)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	72,100
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	79,953
				Total: Corrections	-	59,957
Community Services	6,788,377	11,557,837	4,769,460	To adjust budget for 90 day job vacancies.	(7,928)	(151,771)
				GCID20170389 Transfer Animal Control to Community Services.	-	4,771,271
				GCID20170431 Approval to accept and appropriate first quarter donations made to Parks and Recreation and Animal Welfare and Enforcement in amount of \$23,012.51 of which \$18,704.80 is in-kind.	-	4,308
				GCID20170450 Approval to accept a \$120,000 donation and execute an Agreement with Friends of Gwinnett County Senior Services, Inc. d/b/a Friends of Gwinnett Seniors to provide transportation and meals to seniors and support to older adults living in the County through the Community Living Program.	-	120,000



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services (cont.)				GCID20170770 Approval to accept and appropriate donations made to Parks and Recreation, Animal Welfare and Enforcement, Health and Human Services, Senior Services, and the Environmental and Heritage Center for period April 1 through July 26.	-	3,860
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	21,792
				Total: Community Services	(7,928)	4,769,460
Community Services Subsidies: Atlanta Regional Commission	888,405	966,810	78,405	Transfer from Contingency.	-	78,405
Community Services Subsidies: Library In-House Services	710,510	710,729	219	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	219
Community Services - Elections	2,691,744	2,677,368	(14,376)	To adjust budget for 90 day job vacancies.	(10,667)	(18,084)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	3,708
				Total: Community Services - Elections	(10,667)	(14,376)
Juvenile Court	7,624,313	8,589,531	965,218	Transfer from Non-Departmental: Court Reporters Reserve.	6,700	198,600
				Transfer from Non-Departmental: Indigent Defense Reserve.	19,100	633,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	4,700	111,400
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	900
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	21,018
Total: Juvenile Court				30,500	965,218	

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	85,817,230	87,156,798	1,339,568	Transfer from Non-Departmental Inmate Medical Reserve.	95,500	936,600
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	402,968
				Total: Sheriff	95,500	1,339,568
Clerk of Court	10,379,273	10,404,428	25,155	To adjust budget for 90 day job vacancies.	-	-
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	25,155
				Total: Clerk of Court	-	25,155
Judiciary	19,838,709	25,984,123	6,145,414	Transfer from Non-Departmental: Indigent Defense Reserve.	402,100	3,750,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	44,500	449,900
				Transfer from Non-Departmental: Court Reporters Reserve.	108,400	1,879,400
				GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	(31,484)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	47,177
				Total: Judiciary	555,000	6,145,414
Probate Court	2,440,370	2,576,636	136,266	Transfer from Non-Departmental: Court Interpreter's Reserve.	1,500	4,100
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	125,400
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	6,766
				Total: Probate Court	1,500	136,266

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney	13,525,865	13,566,889	41,024	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	41,024
Solicitor General	4,805,173	4,827,037	21,864	Transfer from Non-Departmental: Court Reporters Reserve.	-	8,000
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	13,864
				Total: Probate Court	-	21,864
Non-Departmental:						
Bicentennial Celebration	-	100,000	100,000	Transfer to Bicentennial Celebration.	-	100,000
Compensation Reserve	450,000	434,431	(15,569)	Transfer to Other Miscellaneous.	-	(15,569)
Contribution to Airport	-	18,361	18,361	GCID20175457 Approval to amend the FY2017 budget to include a contribution of \$18,360.78 from the General Fund to the Airport Operating Fund in order to be compliant with an amendment to the Federal Aviation Administration's policy concerning the use of airport revenue, specifically local taxes on aviation fuel sales.	18,361	18,361
Contingency	1,200,000	1,021,595	(178,405)	Transfer to Community Services Subsidies: Atlanta Regional Commission.	-	(78,405)
				Transfer to Bicentennial Celebration.	-	(100,000)
				Total: Contingency	-	(178,405)
Contribution to Capital	4,553,170	4,584,654	31,484	GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	31,484
Contribution to Local Transit	8,122,040	12,737,040	4,615,000	GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	1,530,000
				GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	2,085,000
				GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	300,000
				GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres, part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	700,000
				Total: Contribution to Local Transit	-	4,615,000

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Prisoner Medical Reserve	1,900,000	890,400	(1,009,600)	Transfer to Corrections.	-	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	(95,500)	(936,600)
				Total: Prisoner Medical Reserve	(95,500)	(1,009,600)
Other Miscellaneous	120,773	136,342	15,569	Transfer from Compensation Reserve.	-	15,569
Indigent Defense Reserve	5,500,000	990,900	(4,509,100)	Transfer to Juvenile Court.	(19,100)	(633,300)
				Transfer to Judiciary.	(402,100)	(3,750,400)
				Transfer to Probate Court.	-	(125,400)
				Total: Indigent Defense Reserve	(421,200)	(4,509,100)
Court Reporter's Reserve	2,400,000	314,000	(2,086,000)	Transfer to Juvenile Court.	(6,700)	(198,600)
				Transfer to Judiciary.	(108,400)	(1,879,400)
				Transfer to Solicitor General.	-	(8,000)
				Total: Court Reporter's Reserve	(115,100)	(2,086,000)
Court Interpreter's Reserve	690,000	124,600	(565,400)	Transfer to Juvenile Court.	(4,700)	(111,400)
				Transfer to Judiciary.	(44,500)	(449,900)
				Transfer to Probate Court.	(1,500)	(4,100)
				Total: Court Interpreter's Reserve	(50,700)	(565,400)
Total Non-Departmental			(3,583,660)		(664,139)	(3,583,660)
<b>Total: General Fund</b>			<b>5,420,408</b>		<b>(26,409)</b>	<b>5,420,408</b>
<b>2003 General Obligation Bond Debt Fund (951)</b>						
Debt Service	4,261,788	4,265,721	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
<b>Total: General Obligation Bond Debt Fund</b>			<b>3,933</b>		<b>-</b>	<b>3,933</b>
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,249,898	7,193,618	(56,280)	To adjust budget for 90 day job vacancies.	-	(59,409)
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	(16,750)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	19,879
				Total: Planning and Development	-	(56,280)
Police Services	3,243,225	3,251,787	8,562	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	8,562
Non-Departmental	183,466	200,216	16,750	To adjust budget for 90 day job vacancies.	-	-
				CA20170285 Approval to transfer funding from operating to P&D Hardware/Software.	-	16,750
				Total: Non-Departmental	-	16,750

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance	945,509	1,483,329	537,820	To adjust budget for 90 day job vacancies.	-	59,409
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	478,411
				Total: Contribution to Fund Balance	-	537,820
<i>Total: Development and Enforcement Services District Fund</i>			506,852		-	506,852
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	762,979	758,698	(4,281)	To adjust budget for 90 day job vacancies.	-	(5,646)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	1,365
				Total: Planning and Development	-	(4,281)
Fire and Emergency Services	105,145,447	104,226,982	(918,465)	To adjust budget for 90 day job vacancies.	(17,800)	(1,175,367)
				GCID20170699 Approval/authorization to accept the 2017 Chesney Fallen Firefighters Memorial Grant Award from the Georgia Firefighters Burn Foundation to purchase smoke and carbon monoxide alarms.	-	2,992
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	253,990
				Total: Fire and Emergency Services	(17,800)	(918,385)
Contribution to Fund Balance	-	3,313,749	3,313,749	To adjust budget for 90 day job vacancies.	17,800	118,379
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	3,195,290
				Total: Contribution to Fund Balance	17,800	3,313,669
<i>Total: Fire and Emergency Services District Fund</i>			2,391,003		-	2,391,003

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Planning and Development	791,982	793,019	1,037	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	1,037
Police Services	94,013,317	93,328,676	(684,641)	To adjust budget for 90 day job vacancies.	(37,960)	(1,360,596)
				Transfer from Non-Departmental: Inmate Medical Reserve.	3,900	111,100
				GCID20170329 Approval to accept a donation of \$17,500 for purchase and training of one Police K-9 by K. Gestar, founder of Cody Fund through the Community Foundation for Northeast Georgia.	-	17,500
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	547,355
				Total: Police Services	(34,060)	(684,641)
Recorder's Court	1,902,622	2,021,327	118,705	Transfer from Non-Departmental: Indigent Defense Reserve.	-	34,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	11,700	80,000
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	4,305
				Total: Recorder's Court	11,700	118,705
Solicitor General	761,700	763,638	1,938	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	1,938
Clerk of Recorder's Court	1,532,639	1,536,817	4,178	GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	4,178

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	4,473,488	4,247,988	(225,500)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(34,400)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(11,700)	(80,000)
				Transfer to Police Services - From Inmate Medical Reserve.	(3,900)	(111,100)
				Total: Non-Departmental	(15,600)	(225,500)
Contribution to Fund Balance	3,460,750	6,925,247	3,464,497	To adjust budget for 90 day job vacancies.	37,960	1,360,596
				GCID20170488 Approval to execute a Tall Structure Lease Agreement with Verizon Wireless to allow collocation and installation of site equipment on a Gwinnett County owned tower at 4663 Anderson-Livsey Lane.	-	14,100
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	2,089,801
				Total: Contribution to Fund Balance	37,960	3,464,497
<i>Total: Police Services District Fund</i>			2,680,214		-	2,680,214
<b>Recreation Fund (105)</b>						
Community Services	34,202,461	34,117,954	(84,507)	To adjust budget for 90 day job vacancies.	(4,987)	(131,036)
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	46,529
				Total: Community Services	(4,987)	(84,507)
Contribution to Fund Balance	-	398,454	398,454	To adjust budget for 90 day job vacancies.	4,987	15,007
				GCID20175394 Approval of a Resolution amending the Fiscal Year 2017 Budget to reflect adjustments in Personal Services Appropriations to fund pay increases to Sheriff, Corrections, Police and E911 communications officers and to fund a market adjustment for all eligible employees; and to approve adjustments in revenue budgets in tax-related funds to reflect anticipated 2017 property tax collections.	-	383,447
				Total: Contribution to Fund Balance	4,987	398,454
<i>Total: Recreation Fund</i>			313,947		-	313,947

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Transportation	7,455,115	7,468,502	13,387	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20175362 Approval of incorporation into the Street Lighting Program, Eaglecrest. Estimated revenue and operating cost of \$1, 604.90.	1,605	1,605
				GCID20175363 Approval of incorporation into the Street Lighting Program, Trotters Pointe. Estimated revenue and operating cost of \$4,008.40.	4,009	4,009
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.	-	1,161
<i>Total: Street Lighting Fund</i>			13,387		5,614	13,387
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	140,785	254,606	113,821	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	137,149
				GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	(23,328)
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			113,821		-	113,821
<b>District Attorney Federal Treasury Asset Sharing Fund (082)</b>						
District Attorney	-	36,666	36,666	GCID20170577 Approval to establish a Special Revenue Fund DA Treasury Asset Sharing. Approval to amend the 2017 budget to establish estimated revenue and appropriations.	-	23,328
				Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	13,338
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			36,666		-	36,666
<b>E-911 Fund (095)</b>						
Police Services	18,443,456	18,156,489	(286,967)	To adjust budget for 90 day job vacancies.	(26,110)	(298,958)
				GCID20170616 Award RP007-17 to Federal Engineering Inc. for public safety information technology solution management consulting services.	-	11,991
<i>Total: E-911 Fund</i>			(286,967)		(26,110)	(286,967)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	173,532	73,532	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	73,532
<i>Total: Sheriff Special Justice Fund</i>			73,532		-	73,532



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	369,660	219,660	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	11,258	219,660
<i>Total: Sheriff Special Treasury Fund</i>			219,660		11,258	219,660
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	73,670	154,749	81,079	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	81,079
<i>Total: Sheriff Special State Fund</i>			81,079		-	81,079
<b>Stadium Fund (055)</b>						
Stadium Operations	2,695,845	4,277,270	1,581,425	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,581,425
Contributions to Fund Balance	19,356	28,544	9,188	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	9,188
<i>Total: Stadium Fund</i>			1,590,613		-	1,590,613
<b>Tourism Fund (050)</b>						
Tourism	3,479,630	5,076,910	1,597,280	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	1,590,613
				GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	6,667
				Total: Tourism	-	1,597,280
Contributions to Fund Balance	636,922	-	(636,922)	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	(636,922)
<i>Total: Tourism Fund</i>			960,358		-	960,358

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Local Transit Operating Fund (515)</b>						
Transportation	12,312,083	16,921,519	4,609,436	To adjust budget for 90 day job vacancies.	-	(5,564)
				GCID20175300 Approval for Declaration of Taking Condemnation proceedings for property of Shelly Lee and First Intercontinental Bank, 1.9894 acres, parcel R6232024 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	1,530,000
				GCID20175301 Approval for Declaration of Taking Condemnation proceedings for property of Gwinnett Prado, 5.7964 acres, parcel R6232025 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	2,085,000
				GCID20175302 Approval for Declaration of Taking Condemnation proceedings for property of Amerifoods, 0.703 acres, parcel R6232115 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	300,000
				GCID20175313 Approval for Purchase and Sale Agreement between Gwinnett County and Macy's Retail Holdings, Inc. to purchase 1.633 acres , part of tax parcel No.6-232-007 for transit and transportation purposes, including expansion of the Gwinnett Place Transit Center.	-	700,000
				Total: Transportation	-	4,609,436
<i>Total: Local Transit Operating Fund</i>			4,609,436		-	4,609,436
<b>Solid Waste Operating Fund (595)</b>						
Support Services	44,507,304	44,497,284	(10,020)	To adjust budget for 90 day job vacancies.	-	(10,020)
Working Capital Reserve	1,679,512	1,689,532	10,020	To adjust budget for 90 day job vacancies.	-	10,020
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	733,683	707,074	(26,609)	To adjust budget for 90 day job vacancies.	-	(26,609)
Water Resources	31,312,158	31,200,168	(111,990)	To adjust budget for 90 day job vacancies.	-	(111,990)
<i>Total: Stormwater Operating Fund</i>			(138,599)		-	(138,599)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	918,054	895,407	(22,647)	To adjust budget for 90 day job vacancies.	-	(22,647)
Water Resources	353,002,638	352,003,880	(998,758)	To adjust budget for 90 day job vacancies.	(41,291)	(998,758)
<i>Total: Water and Sewer Operating Fund</i>			(1,021,405)		(41,291)	(1,021,405)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Administrative Support Fund (665)</b>						
County Administration	4,104,785	4,069,614	(35,171)	To adjust budget for 90 day job vacancies.	-	(35,171)
Financial Services	9,484,620	9,420,902	(63,718)	To adjust budget for 90 day job vacancies.	-	(63,718)
Human Resources	3,631,591	3,595,689	(35,902)	To adjust budget for 90 day job vacancies.	-	(35,902)
Information Technology	28,222,732	27,796,955	(425,777)	To adjust budget for 90 day job vacancies.	-	(425,777)
Support Services	11,070,310	10,976,452	(93,858)	To adjust budget for 90 day job vacancies.	-	(93,858)
<i>Total: Administrative Support Fund</i>			(654,426)		-	(654,426)
<b>Auto Liability Fund (606)</b>						
Financial Services	1,033,215	1,783,215	750,000	GCID20170389 Approval of 4/30/17 Monthly Financial Status Report and ratification of all budget adjustments. Approval to amend the 2017 budget to reflect adjustments to revenues and appropriations.	-	750,000
<i>Total: Auto Liability Fund</i>			750,000		-	750,000
<b>Fleet Management Fund (610)</b>						
Support Services	6,464,456	6,427,748	(36,708)	To adjust budget for 90 day job vacancies.	-	(36,708)
<i>Total: Fleet Management Fund</i>			(36,708)		-	(36,708)
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	55,067,454	55,013,312	(54,142)	To adjust budget for 90 day job vacancies.	(14,209)	(54,142)
<i>Total: Group Self-Insurance Fund</i>			(54,142)		(14,209)	(54,142)
<b>Risk Management Fund (602)</b>						
Financial Services	7,242,948	7,230,253	(12,695)	To adjust budget for 90 day job vacancies.	(12,695)	(12,695)
<i>Total: Risk Management Fund</i>			(12,695)		(12,695)	(12,695)
<b>Workers' Compensation Fund (604)</b>						
Human Resources	3,375,707	3,370,379	(5,328)	To adjust budget for 90 day job vacancies.	(5,328)	(5,328)
<i>Total: Workers' Compensation Fund</i>			(5,328)		(5,328)	(5,328)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 17,554,639</b>		<b>\$ (109,170)</b>	<b>\$ 17,554,639</b>