



gwinnettcounty

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



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

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

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

**DATE:** November 20, 2017

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

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

This report includes:

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Financial Summaries by Fund	Page 12
Budget Adjustments by Fund Schedule	Page 54

# 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 October and early November including: 1) the Board of Commissioners' approval of compensation adjustments for Gwinnett County employees, 2) utility tax billing, 3) the receipt of the Certificate of Achievement for Excellence in Financial Reporting, and 4) the continuation of fiscal year 2018 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

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

## Highlights

Tax revenues across all tax-related funds are approximately \$57.5 million, or 14.6 percent, higher than this same time last year. The year-over-year increase is attributable to an improving digest, a small increase in the millage rate, and the posting date of tax revenues. Tax revenues through October 2017 reflect one additional week of collections compared to October 2016.

Contribution to local transit appropriations in the General Fund, other financing sources in the Local Transit Operating Fund, and transportation appropriations in the Local Transit Operating Fund are under budget based on the percentage of the fiscal year that has lapsed. Budgets were adjusted to allow for \$4.6 million to be allocated towards the purchase of land for transit and transportation purposes including expansion of the Gwinnett Place Transit Center, but no expenses have posted to date.

Charges for services revenues in the E-911 Fund are down \$774,000 compared to this same time last year due to decreases in prepaid (\$396,800), landline (\$339,600), and Voice over Internet Protocol (\$67,200) revenue. Prepaid revenues, which are distributed annually in October by the Georgia Department of Revenue (GDOR), were lower this year due to a large refund claim filed with the GDOR. Payment of the refund claim will have a multi-year impact on 911 prepaid revenues, resulting in a reduction in future distributions to the County. Landline revenue is down as residents continue to transition from landlines to mobile phones. Consequently, wireless revenue is up \$29,500 over last year; the increase would be larger, but the County has not yet received a third quarter payment from a provider. Despite the year-over-year decrease, charges for services revenues in the E-911 Fund are in line with budgeted expectations.

## Compensation Adjustments for County Employees

On October 24, 2017, the Gwinnett County Board of Commissioners approved a compensation adjustment for County employees to bring salaries closer in line with the market and assist with

recruitment and retention. Effective for the pay period beginning November 4, 2017, sworn law enforcement officers in Police, Sheriff and Corrections, and E911 communications officers will receive a 4 percent increase in their pay. In addition, all eligible employees will receive a 3 percent market adjustment, which also applies to the employees who are getting a 4 percent increase.

To fund the pay increases, budget adjustments were made in the tax-related funds; increases were made to personal services appropriation budgets and to tax revenue budgets. The adjustments to revenue budgets were made to reflect anticipated property tax collections for 2017.

### **Utility Tax Billing**

Pending receipt of final valuations from the Georgia Department of Revenue for utility taxes and in accordance with the Official Code of Georgia Annotated (O.C.G.A.) 48-2-18, the County billed 85 percent of the prior year's taxable value for utility taxes, and they have a December 1 due date. The amount billed for the County was \$5,477,343, which is approximately 7 percent higher than last year. Final adjusted tax bills reconciled for prior payments are expected to be issued in mid-December.

### **Certificate of Achievement for Excellence in Financial Reporting**

Gwinnett County's Comprehensive Annual Financial Report for the year ended December 31, 2016 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 36 years.

### **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 November 14, 2017, 79.5 percent of the appeals have been settled.

### **2018 Budget Preparation**

The fiscal year 2018 budget planning process continues. Fiscal year 2018 business plan presentations have been recorded and are available for viewing on the [2018 Budget Review Meetings](#) page on Gwinnett County's website.

The Chairman's 2018 proposed budget will be presented to the district commissioners and made available to the public on November 28. A budget public hearing will follow on December 4. By county ordinance, the Board of Commissioners must adopt an annual budget during its first meeting in January.

## Recurring Monthly Financial Trends

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

Indirect cost charges are up across all operating funds by a net of 11.8 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 \$555,200, or 7.6 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 \$815,400 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 \$1.4 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 \$130,500 due to pay-for-performance increases, new positions, and no vacancies in 2017; at this same time last year, there was one vacant position. These increases

are partially offset by an \$819,900 decrease in professional services 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 \$142,500 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 \$264,900.

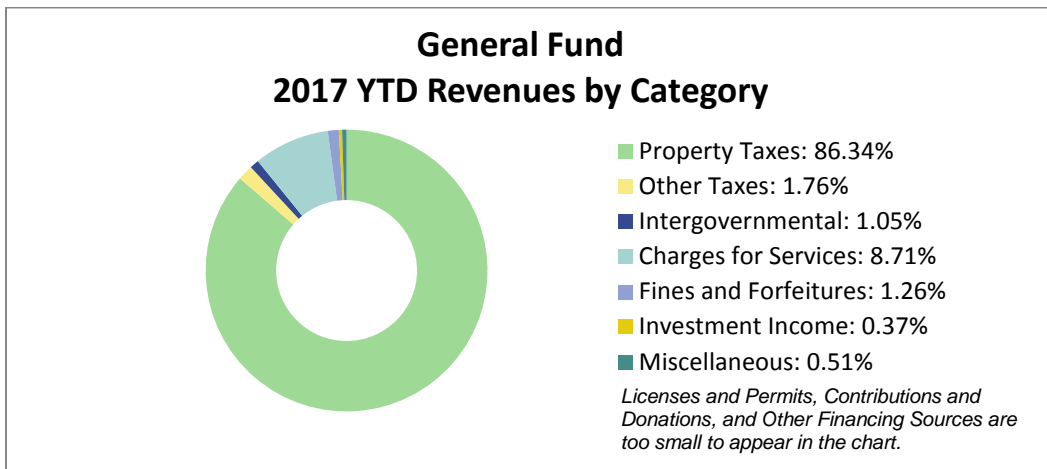
Miscellaneous revenues in the Local Transit Operating Fund are approximately \$248,000 lower than this same time last year, primarily due to a Compressed Natural Gas Fuel Tax Refund that was received in April last year. The Department of Transportation is not expecting to receive this refund in 2017.

Expenses in the Stormwater Operating Fund reflect a year-over-year increase of approximately \$18.9 million, which is primarily due to a procedural change in the way contributions to the Renewal and Extension Fund are handled. In 2016, a \$20.2 million transfer to the Renewal and Extension Fund was made in the fourth quarter as a single transfer. In 2017, the transfers are being made on a monthly basis with one-twelfth of the budgeted contribution transferred each month.

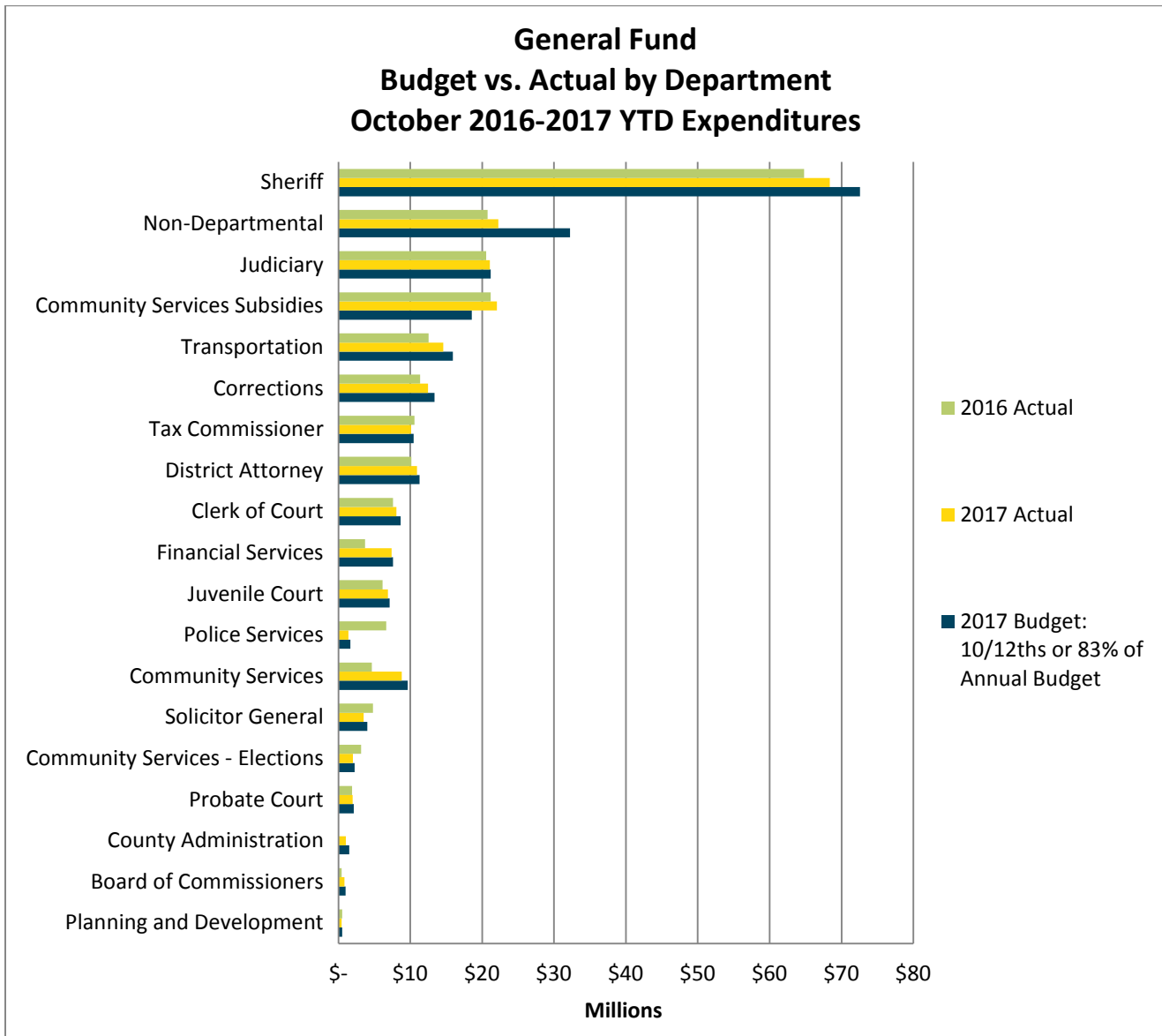
Expenses in the Auto Liability, Group Self-Insurance, Risk Management, and Workers' Compensation Funds are trending higher than this same time last year due to increases in claims activity. In June, the budget in the Auto Liability Fund was increased by \$750,000. Staff will continue to monitor these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

## General Fund (page 12)

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



Charges for services revenues in the General Fund are approximately \$2.4 million higher than this same time last year, primarily due to a \$1.2 million increase in tax commissions resulting from higher tax collections, and a \$634,900 increase in judicial revenues resulting from more civil suits being filed this year compared to last year. Also contributing to the variance is a contribution from the Department of Water Resources for programs such as Adopt-A-Stream.



Community Services subsidies are higher than last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the date of this report, most Community Services subsidy recipients have received 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.

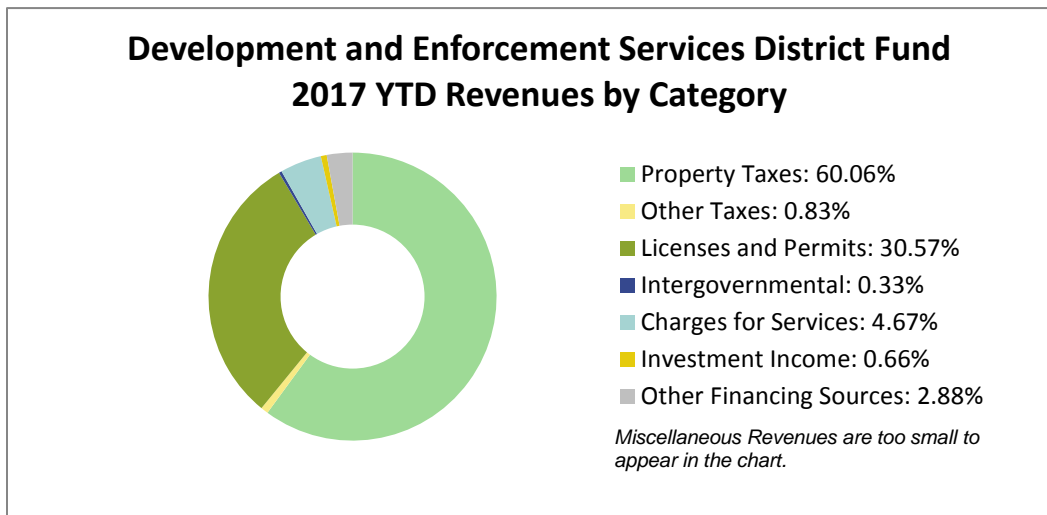
Police Services expenditures in the General Fund reflect a year-over-year decrease, and Community Services expenditures reflect a year-over-year increase. These variances are

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.

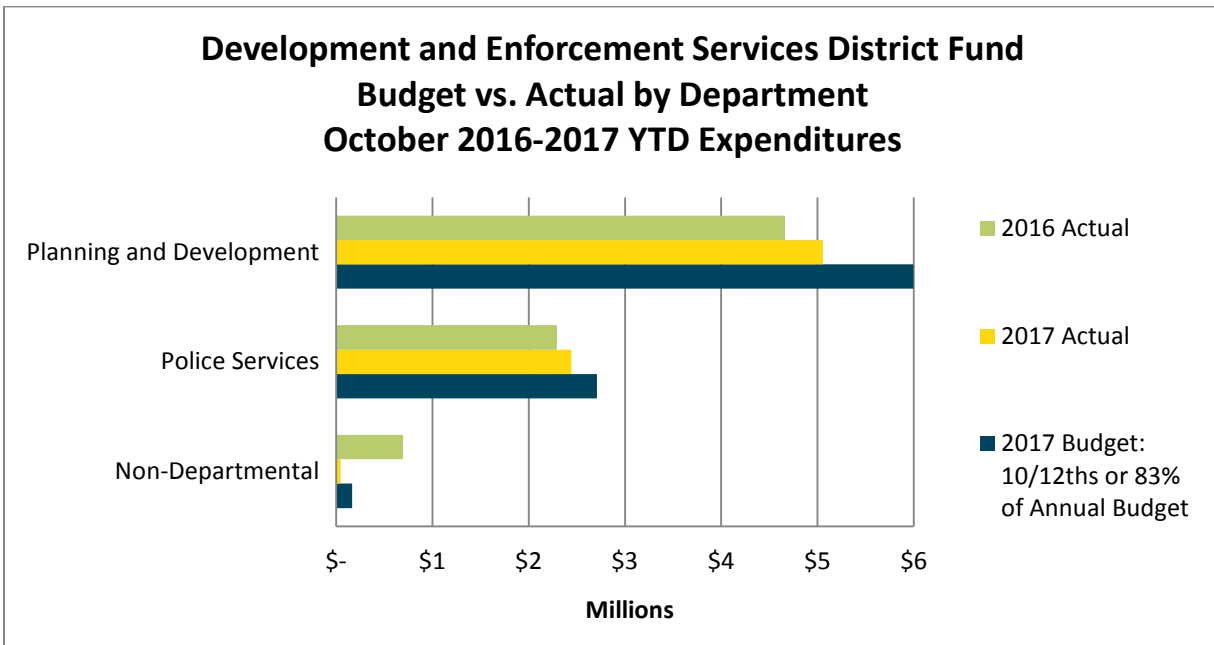
Board of Commissioners expenditures increased approximately \$359,500, or 77.3 percent, compared to this same time last year. This is primarily due to a structural change made in 2017 affecting the funding source of some positions.

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

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

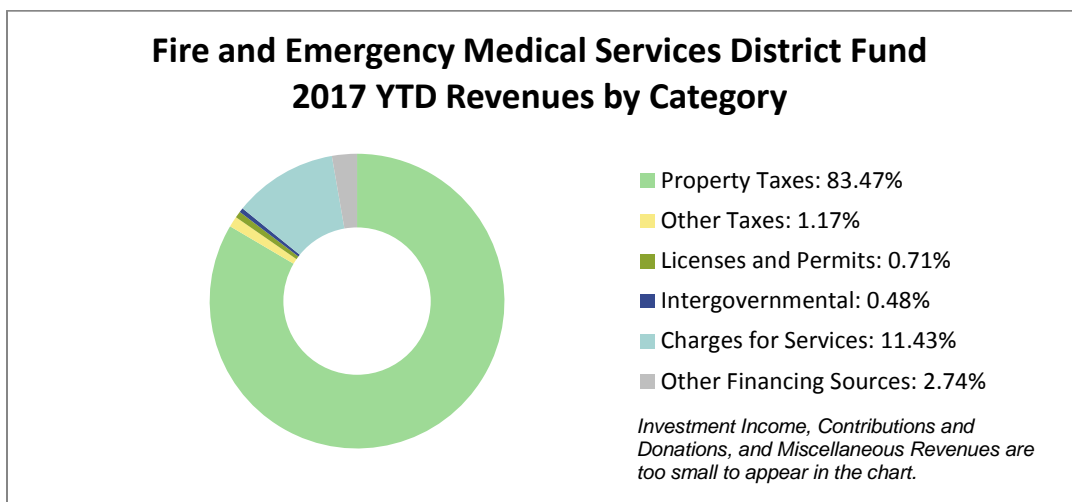




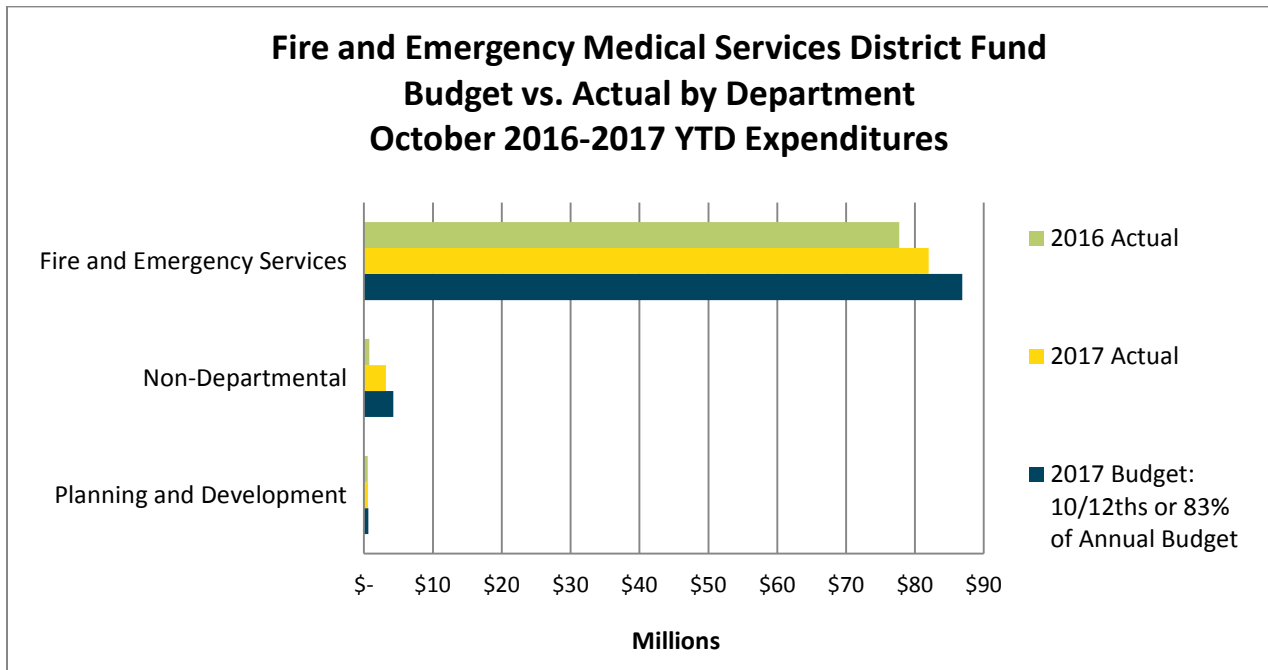


## Fire and Emergency Medical Services District Fund (page 16)

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

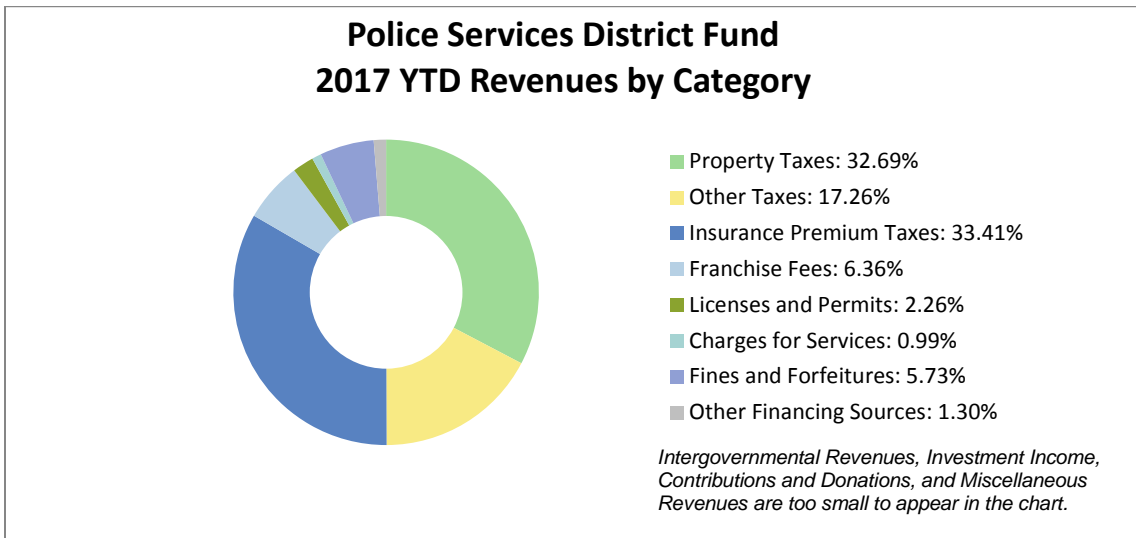


Intergovernmental revenues in the Fire and Emergency Medical Services District Fund are approximately \$106,200 lower than this same last year. This is primarily due to the one time receipt of a Georgia Trauma Care Network Commission Grant of \$103,000 in 2016.



## Police Services District Fund (page 18)

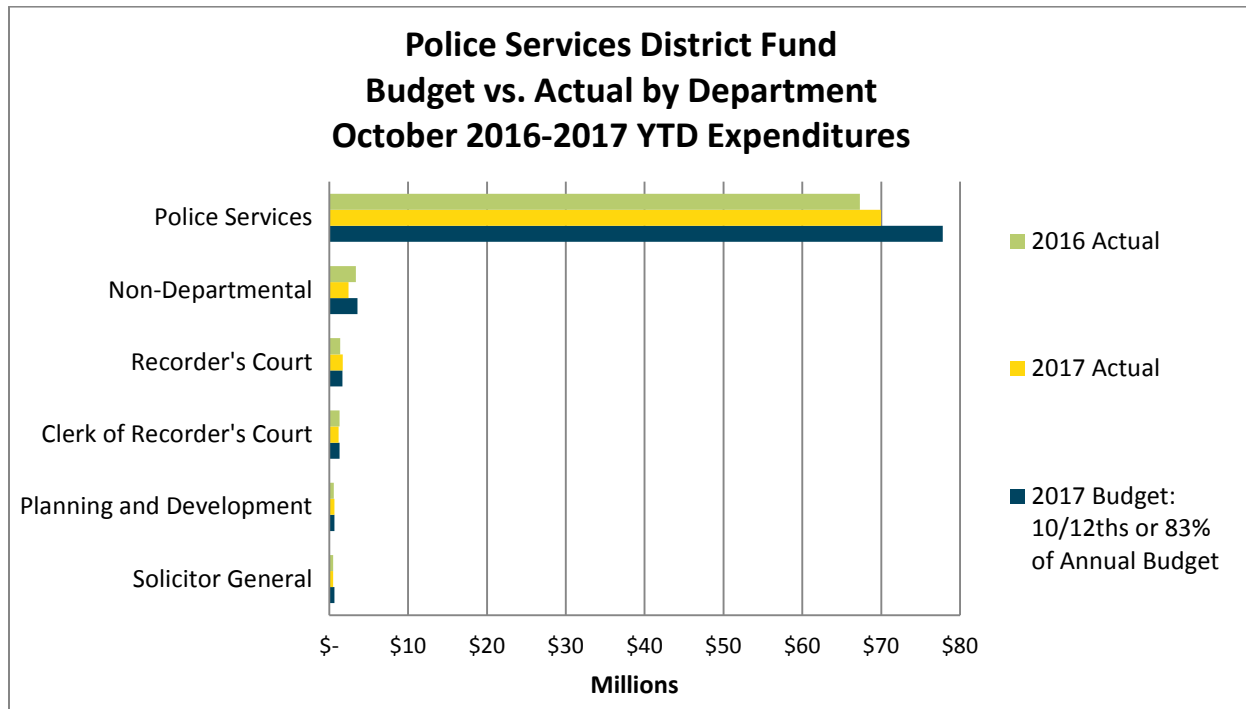
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

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.

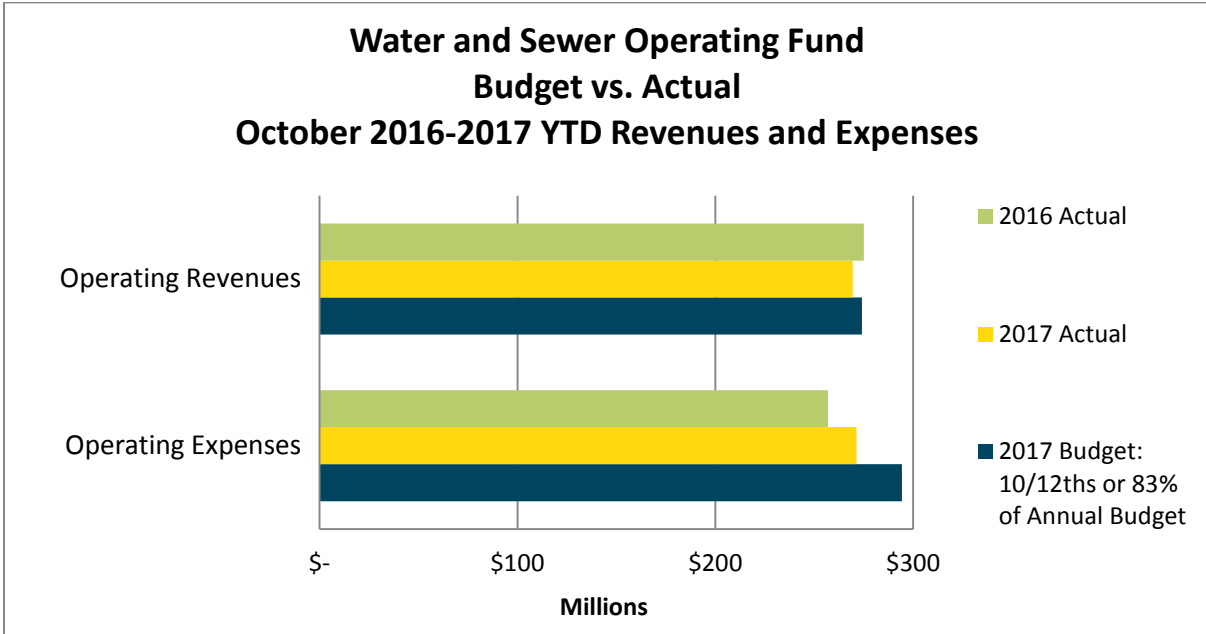
Fines and forfeiture revenues in the Police Services District Fund are approximately \$953,900 lower than this same time last year, primarily due to a \$723,500 decline in Recorder’s Court fines, a \$120,100 decline in school bus camera citations, and a \$105,000 decrease in traffic light camera citations due to the removal of the program.



Planning and Development expenditures in the Police Services District Fund are approximately \$82,400 higher than this same time last year, and they are slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the costs associated with retaining temporary workers. Staff will continue to monitor the fund through year end to determine if a budget adjustment will be necessary.

## Water and Sewer Operating Fund (page 47)

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



Revenues in the Water and Sewer Operating Fund are down approximately \$5.7 million, or 2.1 percent, compared to this same time last year. This is primarily attributable to a 9.8 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 \$4.8 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 \$14.4 million, or 5.6 percent, higher than this same time last year, which is attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately \$22.9 million, or 7.8 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 gwinnettcouy

## 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 150,006,962	\$ 150,006,962	\$ 150,006,962			
<b>Revenues:</b>						
Taxes	\$ 222,176,456	\$ 248,590,582	\$ 230,316,490	92.65%	\$ 191,992,101	86.45%
Licenses and Permits	30,000	270,225	192,305	71.16%	-	-
Intergovernmental	3,436,572	3,511,593	2,741,097	78.06%	2,681,920	79.22%
Charges for Services	24,831,112	24,889,352	22,758,868	91.44%	20,374,194	83.53%
Fines and Forfeitures	3,950,375	3,950,375	3,288,595	83.25%	3,151,317	70.10%
Investment Income	606,001	606,001	967,214	159.61%	740,862	135.35%
Contributions and Donations	4,000	132,168	32,334	24.46%	6,751	24.29%
Miscellaneous	984,678	1,006,994	1,343,055	133.37%	1,546,631	125.96%
Other Financing Sources	165,000	220,800	195,760	88.66%	245,457	148.76%
Revenues without Use of Fund Balance	256,184,194	283,178,090	261,835,718	92.46%	220,739,233	86.12%
Revenue Reserves	9,000,000	6,930,605	-	0.00%	-	0.00%
Use of Fund Balance	19,477,684	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,661,878</b>	<b>\$ 290,108,695</b>	<b>\$ 261,835,718</b>	<b>90.25%</b>	<b>\$ 220,739,233</b>	<b>81.02%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,229,400	\$ 1,217,969	\$ 824,456	67.69%	\$ 464,920	73.78%
County Administration	1,835,621	1,814,098	1,053,681	58.08%	63,573	42.03%
Financial Services	9,153,002	9,110,067	7,380,196	81.01%	6,128,334	76.27%
Tax Commissioner	12,515,052	12,543,481	10,113,097	80.62%	10,594,095	80.31%
Transportation	18,801,475	19,117,199	14,580,918	76.27%	12,543,840	74.03%
Planning and Development	648,933	636,013	458,794	72.14%	529,775	62.03%
Police Services	6,795,201	2,001,926	1,384,870	69.18%	4,641,660	73.35%
Corrections	15,977,143	16,037,100	12,456,459	77.67%	11,373,827	77.46%
Community Services	6,788,377	11,565,765	8,824,819	76.30%	4,788,924	76.27%
<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	495,101	69.66%	491,711	62.16%
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	22,049,823	99.03%	21,203,650	98.49%
Community Services - Elections	2,691,744	2,688,035	2,001,556	74.46%	3,706,487	40.86%
Juvenile Court	7,624,313	8,559,031	6,904,498	80.67%	6,663,847	80.50%
Sheriff	85,817,230	87,061,298	68,383,967	78.55%	64,790,656	80.78%
Clerk of Court	10,379,273	10,404,428	8,077,767	77.64%	7,613,759	76.56%

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Judiciary	19,838,709	25,429,123	21,079,137	82.89%	20,569,687	82.48%
Probate Court	2,440,370	2,575,136	1,985,010	77.08%	1,890,216	78.37%
District Attorney	13,525,865	13,566,889	10,933,950	80.59%	10,147,091	81.18%
Solicitor General	4,805,173	4,827,037	3,513,685	72.79%	3,161,983	76.01%
Non-Departmental:						
Bicentennial Celebration	-	100,000	-	0.00%	-	-
Compensation Reserve	450,000	434,431	-	0.00%	-	0.00%
Contingency	1,200,000	1,021,595	-	0.00%	-	0.00%
Contribution to Capital	4,553,170	4,584,654	3,818,796	83.30%	5,045,926	83.13%
Contribution to Capital Vehicles	-	-	-	-	100,452	99.26%
Contribution to Local Transit	8,122,040	12,737,040	8,306,700	65.22%	5,292,143	83.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	985,900	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,366,100	1,366,100	1,213,424	88.82%	1,189,841	86.80%
Other Miscellaneous	120,773	136,342	84,269	61.81%	72,216	59.79%
Pauper Burial	205,000	205,000	85,832	41.87%	84,614	41.28%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	105,000	105,000	-	0.00%	-	0.00%
Indigent Defense Reserve	5,500,000	1,412,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	429,100	-	0.00%	-	0.00%
Court Interpreters Reserve	690,000	175,300	-	0.00%	-	0.00%
Motor Vehicle Contribution	9,575,086	9,575,086	4,570,822	47.74%	4,439,917	56.86%
800 MHZ Maintenance	2,920,046	2,920,046	2,289,541	78.41%	2,636,611	91.17%
Other Governmental Agencies	500,955	500,955	472,426	94.31%	492,550	78.84%
Total Non-Departmental	41,608,170	38,688,649	22,241,810	57.49%	20,754,270	64.21%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,661,878</b>	<b>\$ 290,108,695</b>	<b>\$ 224,248,493</b>	<b>77.30%</b>	<b>\$ 211,630,594</b>	<b>77.67%</b>

Projected Fund Balance December 31

**\$ 121,529,278**    **\$ 143,076,357**

Fund Balance as of Report Date

**\$ 187,594,187**

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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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 19,224,694	\$ 19,224,694	\$ 19,224,694			
Revenues:						
Taxes	\$ 54,771	\$ 54,771	\$ 671,065	1,225.22%	\$ 6,427,089	97.83%
Intergovernmental	40,154	40,154	37,730	93.96%	37,944	132.27%
Investment Income	-	-	108,766	-	27,274	-
Revenues without Use of Fund Balance	94,925	94,925	817,561	861.27%	6,492,307	98.39%
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>\$ 817,561</u>	19.17%	<u>\$ 6,492,307</u>	98.39%
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			\$ 15,776,634			

# YTD financial report 2017 gwinnettcountry

## Development & Enforcement District Fund (104)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 9,215,729	\$ 9,215,729	\$ 9,215,729			
Revenues:						
Taxes	\$ 6,383,725	\$ 6,890,577	\$ 6,743,344	97.86%	\$ 5,904,452	96.15%
Licenses and Permits	3,975,900	3,975,900	3,384,910	85.14%	3,622,881	109.45%
Intergovernmental	40,309	40,309	36,152	89.69%	37,402	131.24%
Charges for Services	518,135	518,135	516,695	99.72%	572,600	115.07%
Investment Income	36,000	36,000	73,033	202.87%	55,992	173.55%
Miscellaneous	-	-	6,986	-	12,234	-
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>\$ 11,080,015</b>	<b>91.35%</b>	<b>\$ 10,515,323</b>	<b>99.63%</b>
Appropriations:						
Planning and Development	\$ 7,249,898	\$ 7,193,618	\$ 5,054,496	70.26%	\$ 4,664,296	72.72%
Police Services	3,243,225	3,251,787	2,443,477	75.14%	2,293,087	77.04%
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	47,166	32.93%	695,694	75.59%
Total Non-Departmental	183,466	200,216	47,166	23.56%	695,694	71.70%
Appropriations without Contribution to Fund Balance	10,676,589	10,645,621	7,545,139	70.88%	7,653,077	73.86%
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>\$ 7,545,139</b>	<b>62.21%</b>	<b>\$ 7,653,077</b>	<b>72.51%</b>
Projected Fund Balance December 31	\$ 10,161,238	\$ 10,699,058				
Fund Balance as of Report Date			\$ 12,750,605			



# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 47,543,463	\$ 47,543,463	\$ 47,543,463			
<b>Revenues:</b>						
Taxes	\$ 84,894,109	\$ 90,394,476	\$ 87,518,558	96.82%	\$ 76,284,277	94.02%
Licenses and Permits	900,896	900,896	729,381	80.96%	780,528	98.62%
Intergovernmental	534,059	534,059	501,097	93.83%	607,331	125.45%
Charges for Services	15,495,100	15,495,100	11,814,836	76.25%	11,582,651	74.37%
Investment Income	130,000	130,000	212,636	163.57%	133,025	105.60%
Contributions and Donations	-	-	1,107	-	2,825	1,130.00%
Miscellaneous	1,500	4,492	176,011	3,918.32%	79,996	250.23%
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	103,788,244	91.53%	92,224,070	89.55%
Use of Fund Balance	3,112,356	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 111,006,056</b>	<b>\$ 113,397,059</b>	<b>\$ 103,788,244</b>	<b>91.53%</b>	<b>\$ 92,224,070</b>	<b>89.55%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 762,979	\$ 758,698	\$ 600,361	79.13%	\$ 525,643	80.44%
Fire and Emergency Services	105,145,447	104,244,862	82,004,921	78.67%	77,722,505	78.81%
<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	3,181,192	67.15%	776,773	41.93%
Total Non-Departmental	5,097,630	5,097,630	3,181,192	62.41%	776,773	37.85%
Appropriations without Contribution to Fund Balance	111,006,056	110,101,190	85,786,474	77.92%	79,024,921	77.99%
Contribution to Fund Balance	-	3,295,869	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 111,006,056</b>	<b>\$ 113,397,059</b>	<b>\$ 85,786,474</b>	<b>75.65%</b>	<b>\$ 79,024,921</b>	<b>76.73%</b>
Projected Fund Balance December 31	\$ 44,431,107	\$ 50,839,332				
Fund Balance as of Report Date			\$ 65,545,233			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 764,316	\$ 764,316	\$ 764,316			
Revenues:						
Investment Income	\$ 3,933	\$ 3,933	\$ 4,870	123.82%	\$ 4,277	106.82%
Revenues without Use of Fund Balance	3,933	3,933	4,870	123.82%	4,277	106.82%
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>\$ 4,870</b>	<b>10.78%</b>	<b>\$ 4,277</b>	<b>10.00%</b>
Appropriations:						
Loganville EMS	\$ 45,178	\$ 45,178	\$ 27,767	61.46%	\$ 19,165	44.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 45,178</b>	<b>\$ 45,178</b>	<b>\$ 27,767</b>	<b>61.46%</b>	<b>\$ 19,165</b>	<b>44.80%</b>
Projected Fund Balance December 31	\$ 723,071	\$ 723,071				
Fund Balance as of Report Date			\$ 741,419			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 51,379,568	\$ 51,379,568	\$ 51,379,568			
<b>Revenues:</b>						
Taxes	\$ 58,665,793	\$ 61,314,407	\$ 61,206,455	99.82%	\$ 54,933,007	98.23%
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	2,453,852	58.50%	2,463,020	61.31%
Intergovernmental	222,073	222,073	205,044	92.33%	209,281	130.50%
Charges for Services	1,020,437	1,020,437	1,070,507	104.91%	1,113,544	91.07%
Fines and Forfeitures	9,100,304	9,100,304	6,230,809	68.47%	7,184,686	66.00%
Investment Income	200,000	200,000	423,930	211.97%	262,468	132.44%
Contributions and Donations	-	17,500	17,500	100.00%	12,095	100.79%
Miscellaneous	273,462	287,562	416,764	144.93%	322,843	95.08%
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>\$ 109,762,724</b>	<b>100.13%</b>	<b>\$ 101,807,806</b>	<b>98.40%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 791,982	\$ 793,019	\$ 664,828	83.84%	\$ 582,385	80.69%
Police Services	94,013,317	93,362,736	69,726,377	74.68%	67,316,046	75.16%
Recorder's Court	1,902,622	2,009,627	1,689,980	84.09%	1,382,543	83.30%
Solicitor General	761,700	763,638	488,102	63.92%	468,939	72.11%
Clerk of Recorder's Court	1,532,639	1,536,817	1,195,508	77.79%	1,292,920	78.13%
<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	3,694,952	2,298,002	62.19%	3,246,690	69.21%
<b>Total Non-Departmental</b>	<b>4,473,488</b>	<b>4,263,588</b>	<b>2,418,638</b>	<b>56.73%</b>	<b>3,367,326</b>	<b>67.19%</b>
Appropriations without Contribution to Fund Balance	103,475,748	102,729,425	76,183,433	74.16%	74,410,159	74.96%
Contribution to Fund Balance	3,460,750	6,887,287	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 106,936,498</b>	<b>\$ 109,616,712</b>	<b>\$ 76,183,433</b>	<b>69.50%</b>	<b>\$ 74,410,159</b>	<b>71.92%</b>
Projected Fund Balance December 31	\$ 54,840,318	\$ 58,266,855				
Fund Balance as of Report Date			\$ 84,958,859			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 17,258,095	\$ 17,258,095	\$ 17,258,095			
Revenues:						
Taxes	\$ 27,540,995	\$ 29,144,127	\$ 27,918,269	95.79%	\$ 24,421,836	93.96%
Intergovernmental	158,953	158,953	149,349	93.96%	150,202	123.93%
Charges for Services	4,498,597	4,498,597	3,782,500	84.08%	3,802,408	91.34%
Investment Income	58,522	58,522	101,496	173.43%	68,546	121.46%
Contributions and Donations	48,300	48,300	260	0.54%	8,870	12.19%
Miscellaneous	2,342,342	2,373,349	2,121,832	89.40%	2,098,176	96.46%
Other Financing Sources	26,930	26,930	-	0.00%	21,930	68.68%
Revenues without Use of Fund Balance	34,674,639	36,308,778	34,073,706	93.84%	30,571,968	93.74%
Use of Fund Balance	1,320,192	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 35,994,831</b>	<b>\$ 36,308,778</b>	<b>\$ 34,073,706</b>	<b>93.84%</b>	<b>\$ 30,571,968</b>	<b>93.74%</b>
Appropriations:						
Community Services	\$ 34,202,461	\$ 34,122,941	\$ 25,952,854	76.06%	\$ 25,151,288	78.87%
Support Services	175,360	175,360	128,685	73.38%	121,125	81.04%
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	1,280,842	82.53%	1,027	6.33%
Total Non-Departmental	1,617,010	1,617,010	1,280,842	79.21%	1,027	1.55%
Appropriations without Contribution to Fund Balance	35,994,831	35,915,311	27,362,381	76.19%	25,273,440	78.72%
Contribution to Fund Balance	-	393,467	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 35,994,831</b>	<b>\$ 36,308,778</b>	<b>\$ 27,362,381</b>	<b>75.36%</b>	<b>\$ 25,273,440</b>	<b>77.50%</b>
Projected Fund Balance December 31	\$ 15,937,903	\$ 17,651,562				
Fund Balance as of Report Date			\$ 23,969,420			

# YTD financial report 2017 gwinnettcountry

## Gwinnett Place TAD Fund (165)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2017 gwinnettcountry

## Indian Trail TAD Fund (162)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 421,805	\$ 421,805	\$ 421,805			
Revenues:						
Taxes	\$ -	\$ -	\$ 472,558	-	\$ 149,668	-
TOTAL REVENUES	\$ -	\$ -	\$ 472,558	-	\$ 149,668	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 421,805	\$ 421,805				
Fund Balance as of Report Date			\$ 894,363			

# 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 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 1,720,289	\$ 1,720,289	\$ 1,720,289			
Revenues:						
Taxes	\$ -	\$ -	\$ 1,149,423	-	\$ 795,747	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,149,423	-	\$ 795,747	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 1,720,289	\$ 1,720,289				
Fund Balance as of Report Date			\$ 2,869,712			

# 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 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			



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## Park Place TAD Fund (163)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 66,888	\$ 66,888	\$ 66,888			
Revenues:						
Taxes	\$ -	\$ -	\$ 53,896	-	\$ 32,120	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,896</u>	-	<u>\$ 32,120</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 66,888	\$ 66,888				
Fund Balance as of Report Date			\$ 120,784			

# YTD financial report 2017 gwinnettcouuty

## 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 1,282,559	\$ 1,282,559	\$ 1,282,559			
Revenues:						
Charges for Services	\$ 116,750	\$ 116,750	\$ 116,857	100.09%	\$ 108,762	94.46%
Investment Income	6,294	6,294	7,339	116.60%	8,989	146.19%
Revenues without Use of Fund Balance	123,044	123,044	124,196	100.94%	117,751	97.08%
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>\$ 124,196</b>	<b>77.52%</b>	<b>\$ 117,751</b>	<b>96.83%</b>
Appropriations:						
Transportation	\$ 160,215	\$ 160,215	\$ 68,346	42.66%	\$ 90,088	74.09%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 160,215</b>	<b>\$ 160,215</b>	<b>\$ 68,346</b>	<b>42.66%</b>	<b>\$ 90,088</b>	<b>74.09%</b>
Projected Fund Balance December 31	\$ 1,245,388	\$ 1,245,388				
Fund Balance as of Report Date			\$ 1,338,409			

# YTD financial report 2017 gwinnettcouuty

## 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 2,136,285	\$ 2,136,285	\$ 2,136,285			
Revenues:						
Charges for Services	\$ 7,250,000	\$ 7,257,773	\$ 7,020,329	96.73%	\$ 6,625,065	93.98%
Investment Income	3,546	3,546	6,062	170.95%	6,498	92.74%
Miscellaneous	-	-	-	-	78,610	-
Revenues without Use of Fund Balance	7,253,546	7,261,319	7,026,391	96.76%	6,710,173	95.09%
Use of Fund Balance	201,569	201,569	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,455,115</b>	<b>\$ 7,462,888</b>	<b>\$ 7,026,391</b>	<b>94.15%</b>	<b>\$ 6,710,173</b>	<b>86.67%</b>
Appropriations:						
Transportation	\$ 7,455,115	\$ 7,462,888	\$ 5,441,979	72.92%	\$ 5,430,056	70.14%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,455,115</b>	<b>\$ 7,462,888</b>	<b>\$ 5,441,979</b>	<b>72.92%</b>	<b>\$ 5,430,056</b>	<b>70.14%</b>
Projected Fund Balance December 31	\$ 1,934,716	\$ 1,934,716				
Fund Balance as of Report Date			\$ 3,720,697			

# YTD financial report 2017 gwinnettcountry

## Authority Imaging Fund (020)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 2,114,977	\$ 2,114,977	\$ 2,114,977			
Revenues:						
Charges for Services	\$ 614,482	\$ 614,482	\$ 523,205	85.15%	\$ 530,800	85.07%
Investment Income	2,194	2,194	1,961	89.38%	1,933	78.42%
Revenues without Use of Fund Balance	616,676	616,676	525,166	85.16%	532,733	85.05%
Use of Fund Balance	343,324	343,324	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 525,166</u>	54.70%	<u>\$ 532,733</u>	55.49%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ -	0.00%	\$ 706,365	73.58%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ -</u>	0.00%	<u>\$ 706,365</u>	73.58%
Projected Fund Balance December 31	\$ 1,771,653	\$ 1,771,653				
Fund Balance as of Report Date			\$ 2,640,143			

# YTD financial report 2017 gwinnettcountry

## Corrections Inmate Welfare Fund (085)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 215,050	\$ 215,050	\$ 215,050			
Revenues:						
Charges for Services	\$ 87,000	\$ 87,000	\$ 78,920	90.71%	\$ 71,048	92.27%
Miscellaneous	8,000	8,000	8,556	106.95%	6,883	114.72%
TOTAL REVENUES	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 87,476</u>	92.08%	<u>\$ 77,931</u>	93.89%
Appropriations:						
Corrections	\$ 19,315	\$ 19,315	\$ 8,752	45.31%	\$ 27,584	45.42%
Appropriations without Contribution to Fund Balance	19,315	19,315	8,752	45.31%	27,584	45.42%
Contribution to Fund Balance	75,685	75,685	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 8,752</u>	9.21%	<u>\$ 27,584</u>	33.23%
Projected Fund Balance December 31	\$ 290,735	\$ 290,735				
Fund Balance as of Report Date			\$ 293,774			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 1,152,730	\$ 1,152,730	\$ 1,152,730			
Revenues:						
Fines and Forfeitures	\$ 786,852	\$ 786,852	\$ 559,667	71.13%	\$ 647,284	76.79%
Investment Income	-	-	7,394	-	3,219	-
Miscellaneous	-	-	1,930	-	1,874	-
Revenues without Use of Fund Balance	786,852	786,852	568,991	72.31%	652,377	77.39%
Use of Fund Balance	505,152	505,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,292,004	\$ 1,292,004	\$ 568,991	44.04%	\$ 652,377	57.78%
Appropriations:						
District Attorney	\$ 469,439	\$ 469,439	\$ 360,380	76.77%	\$ 366,238	82.20%
Solicitor General	822,565	822,565	518,869	63.08%	466,035	68.19%
TOTAL APPROPRIATIONS	\$ 1,292,004	\$ 1,292,004	\$ 879,249	68.05%	\$ 832,273	73.72%
Projected Fund Balance December 31	\$ 647,578	\$ 647,578				
Fund Balance as of Report Date			\$ 842,472			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 270,413	\$ 270,413	\$ 270,413			
Revenues:						
Fines and Forfeitures	\$ -	\$ 113,821	\$ 104,802	92.08%	\$ 22,216	100.00%
Investment Income	-	-	65	-	212	-
Revenues without Use of Fund Balance	-	113,821	104,867	92.13%	22,428	100.95%
Use of Fund Balance	140,785	140,785	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 140,785</u>	<u>\$ 254,606</u>	<u>\$ 104,867</u>	41.19%	<u>\$ 22,428</u>	13.37%
Appropriations:						
District Attorney	\$ 140,785	\$ 254,606	\$ 66,942	26.29%	\$ 45,017	26.84%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 140,785</u>	<u>\$ 254,606</u>	<u>\$ 66,942</u>	26.29%	<u>\$ 45,017</u>	26.84%
Projected Fund Balance December 31	\$ 129,628	\$ 129,628				
Fund Balance as of Report Date			\$ 308,338			

# 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 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 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 gwinnettcouuty

## E-911 Fund (095)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 25,666,146	\$ 25,666,146	\$ 25,666,146			
Revenues:						
Charges for Services	\$ 16,092,241	\$ 16,092,241	\$ 15,590,234	96.88%	\$ 16,364,252	103.19%
Investment Income	129,642	129,642	232,986	179.71%	192,293	146.88%
Miscellaneous	-	-	10,207	-	3,050	-
Revenues without Use of Fund Balance	16,221,883	16,221,883	15,833,427	97.61%	16,559,595	103.57%
Use of Fund Balance	6,069,594	5,808,737	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 22,291,477</b>	<b>\$ 22,030,620</b>	<b>\$ 15,833,427</b>	<b>71.87%</b>	<b>\$ 16,559,595</b>	<b>82.43%</b>
Appropriations:						
Police Services	\$ 18,443,456	\$ 18,182,599	\$ 12,063,021	66.34%	\$ 11,732,632	73.49%
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>\$ 22,030,620</b>	<b>\$ 15,591,042</b>	<b>70.77%</b>	<b>\$ 15,536,120</b>	<b>77.34%</b>
Projected Fund Balance December 31	\$ 19,596,552	\$ 19,857,409				
Fund Balance as of Report Date			\$ 25,908,531			

# YTD financial report 2017 gwinnettcountry

## Juvenile Court Supervision Fund (030)

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

	FY 2017			% Actual to Current Budget	FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 114,606	\$ 114,606	\$ 114,606			
Revenues:						
Charges for Services	\$ 52,363	\$ 52,363	\$ 48,197	92.04%	\$ 56,889	110.08%
TOTAL REVENUES	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 48,197</u>	92.04%	<u>\$ 56,889</u>	110.08%
Appropriations:						
Juvenile Court	\$ 47,623	\$ 47,623	\$ 44,493	93.43%	\$ 43,300	89.62%
Appropriations without Contribution to Fund Balance	47,623	47,623	44,493	93.43%	43,300	89.62%
Contribution to Fund Balance	4,740	4,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 52,363</u>	<u>\$ 52,363</u>	<u>\$ 44,493</u>	84.97%	<u>\$ 43,300</u>	83.79%
Projected Fund Balance December 31	\$ 119,346	\$ 119,346				
Fund Balance as of Report Date			\$ 118,310			

# YTD financial report 2017 gwinnettcountry

## Police Special Justice Fund (070)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 1,218,602	\$ 1,218,602	\$ 1,218,602			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,075	\$ 35,505	98.42%	\$ 91,459	112.58%
Miscellaneous	-	-	750	-	-	-
Revenues without Use of Fund Balance	-	36,075	36,255	100.50%	91,459	112.58%
Use of Fund Balance	713,259	677,184	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 713,259</b>	<b>\$ 713,259</b>	<b>\$ 36,255</b>	<b>5.08%</b>	<b>\$ 91,459</b>	<b>5.85%</b>
Appropriations:						
Police Services	\$ 713,259	\$ 713,259	\$ 308,121	43.20%	\$ 905,860	57.94%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 713,259</b>	<b>\$ 713,259</b>	<b>\$ 308,121</b>	<b>43.20%</b>	<b>\$ 905,860</b>	<b>57.94%</b>
Projected Fund Balance December 31	\$ 505,343	\$ 541,418				
Fund Balance as of Report Date			\$ 946,736			

# YTD financial report 2017 gwinnettcountry

## Police Special State Fund (072)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 2,513,536	\$ 2,513,536	\$ 2,513,536			
Revenues:						
Fines and Forfeitures	\$ -	\$ 478,829	\$ 481,005	100.45%	\$ 359,535	100.26%
Miscellaneous	-	-	1,745	-	136	-
Revenues without Use of Fund Balance	-	478,829	482,750	100.82%	359,671	100.30%
Use of Fund Balance	609,180	130,351	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 609,180</b>	<b>\$ 609,180</b>	<b>\$ 482,750</b>	<b>79.25%</b>	<b>\$ 359,671</b>	<b>50.80%</b>
Appropriations:						
Police Services	\$ 609,180	\$ 609,180	\$ 284,049	46.63%	\$ 362,114	51.14%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 609,180</b>	<b>\$ 609,180</b>	<b>\$ 284,049</b>	<b>46.63%</b>	<b>\$ 362,114</b>	<b>51.14%</b>
Projected Fund Balance December 31	\$ 1,904,356	\$ 2,383,185				
Fund Balance as of Report Date			\$ 2,712,237			

# YTD financial report 2017 gwinnettcounty

## Sheriff Inmate Fund (090)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 2,820,727	\$ 2,820,727	\$ 2,820,727			
Revenues:						
Charges for Services	\$ 656,447	\$ 656,447	\$ 632,869	96.41%	\$ 526,276	81.86%
Investment Income	-	-	482	-	-	-
Revenues without Use of Fund Balance	656,447	656,447	633,351	96.48%	526,276	81.86%
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>\$ 633,351</b>	<b>82.30%</b>	<b>\$ 526,276</b>	<b>71.75%</b>
Appropriations:						
Sheriff	\$ 769,600	\$ 769,600	\$ 431,980	56.13%	\$ 461,083	62.86%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 769,600</b>	<b>\$ 769,600</b>	<b>\$ 431,980</b>	<b>56.13%</b>	<b>\$ 461,083</b>	<b>62.86%</b>
Projected Fund Balance December 31	\$ 2,707,574	\$ 2,707,574				
Fund Balance as of Report Date			\$ 3,022,098			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 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	-	275	-
Revenues without Use of Fund Balance	-	73,532	73,545	100.02%	163,562	112.98%
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>\$ 163,562</b>	<b>59.48%</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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 395,292	\$ 395,292	\$ 395,292			
Revenues:						
Fines and Forfeitures	\$ -	\$ 208,402	\$ 208,402	100.00%	\$ 41,347	101.84%
Investment Income	-	-	19	-	337	-
Revenues without Use of Fund Balance	-	208,402	208,421	100.01%	41,684	102.67%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 358,402</u>	<u>\$ 208,421</u>	58.15%	<u>\$ 41,684</u>	21.87%
Appropriations:						
Sheriff	\$ 150,000	\$ 358,402	\$ 115,407	32.20%	\$ 97,922	51.38%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 358,402</u>	<u>\$ 115,407</u>	32.20%	<u>\$ 97,922</u>	51.38%
Projected Fund Balance December 31	\$ 245,292	\$ 245,292				
Fund Balance as of Report Date			\$ 488,306			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 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	-	-	190	-	118	-
Revenues without Use of Fund Balance	-	81,079	81,269	100.23%	76,129	100.16%
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>\$ 81,269</b>	<b>52.52%</b>	<b>\$ 76,129</b>	<b>55.97%</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			\$ 291,677			



# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 1,098,110	\$ 1,098,110	\$ 1,098,110			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 751,613	85.90%	\$ 659,365	75.36%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,040,201	1,040,201	746,689	71.78%	741,341	72.55%
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>\$ 3,888,916</u>	90.32%	<u>\$ 2,200,706</u>	81.59%
Appropriations:						
Stadium Operations	\$ 2,695,845	\$ 4,277,270	\$ 4,137,011	96.72%	\$ 2,691,358	99.78%
Appropriations without Contribution to Fund Balance	2,695,845	4,277,270	4,137,011	96.72%	2,691,358	99.78%
Contribution to Fund Balance	19,356	28,544	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,715,201</u>	<u>\$ 4,305,814</u>	<u>\$ 4,137,011</u>	96.08%	<u>\$ 2,691,358</u>	99.78%
Projected Fund Balance December 31	<u>\$ 1,117,466</u>	<u>\$ 1,126,654</u>				
Fund Balance as of Report Date			<u>\$ 850,015</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 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 247,083	\$ 247,083	\$ 247,083			
Revenues:						
Licenses and Permits	\$ 8,000	\$ 8,000	\$ 45,232	565.40%	\$ 10,016	100.16%
<b>TOTAL REVENUES</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 45,232</u>	565.40%	<u>\$ 10,016</u>	100.16%
Appropriations:						
Planning and Development	\$ 8,000	\$ 8,000	\$ -	0.00%	\$ -	0.00%
<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			\$ 292,315			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Fund Balance January 1	\$ 9,836,098	\$ 9,836,098	\$ 9,836,098			
Revenues:						
Taxes	\$ 9,040,057	\$ 9,040,057	\$ 7,880,515	87.17%	\$ 7,325,326	84.98%
Charges for Services	100	100	928	928.00%	163	163.00%
Investment Income	-	-	33,772	-	14,493	966.20%
Miscellaneous	-	-	17	-	-	-
Revenues without Use of Fund Balance	9,040,157	9,040,157	7,915,232	87.56%	7,339,982	85.13%
Use of Fund Balance	-	960,358	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 7,915,232</u>	79.15%	<u>\$ 7,339,982</u>	85.13%
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	4,825,678	95.05%	3,223,510	93.82%
Appropriations without Contribution to Fund Balance	8,403,235	10,000,515	9,749,283	97.49%	8,146,315	97.46%
Contribution to Fund Balance	636,922	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,040,157</u>	<u>\$ 10,000,515</u>	<u>\$ 9,749,283</u>	97.49%	<u>\$ 8,146,315</u>	94.49%
Projected Fund Balance December 31	\$ 10,473,020	\$ 8,875,740				
Fund Balance as of Report Date			\$ 8,002,047			

# YTD financial report 2017 gwinnettcountry

## Airport Operating Fund (520)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 993,286	\$ 993,286	\$ 993,286			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 153,490	99.99%	\$ 151,768	98.87%
Miscellaneous	770,000	770,000	669,216	86.91%	674,294	87.57%
Revenues without Use of Net Position	923,500	923,500	822,706	89.09%	826,062	89.45%
Use of Net Position	387,310	387,310	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,310,810</b>	<b>\$ 1,310,810</b>	<b>\$ 822,706</b>	<b>62.76%</b>	<b>\$ 826,062</b>	<b>84.57%</b>
Appropriations:						
Transportation*	\$ 1,309,810	\$ 1,309,810	\$ 1,043,314	79.65%	\$ 726,755	74.41%
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>\$ 1,043,314</b>	<b>79.59%</b>	<b>\$ 726,755</b>	<b>74.41%</b>
Projected Net Position December 31	\$ 605,976	\$ 605,976				
Net Position as of Report Date			\$ 772,678			

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

# YTD financial report 2017 gwinnettcountry

## Local Transit Operating Fund (515)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 4,231,830	\$ 4,231,830	\$ 4,231,830			
Revenues:						
Charges for Services	\$ 2,841,217	\$ 2,841,217	\$ 2,449,685	86.22%	\$ 2,592,145	73.83%
Investment Income	22,000	22,000	45,455	206.61%	28,164	98.49%
Miscellaneous	22,000	22,000	13,672	62.15%	261,679	1,189.45%
Other Financing Sources	8,122,040	12,737,040	8,306,700	65.22%	5,292,143	83.33%
Revenues without Use of Net Position	11,007,257	15,622,257	10,815,512	69.23%	8,174,131	82.47%
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>\$ 10,815,512</b>	<b>63.63%</b>	<b>\$ 8,174,131</b>	<b>82.47%</b>
Appropriations:						
Financial Services	\$ 77,293	\$ 77,293	\$ 32,346	41.85%	\$ 50,674	72.46%
Transportation	12,312,083	16,921,519	7,243,083	42.80%	6,427,718	67.29%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,389,376</b>	<b>\$ 16,998,812</b>	<b>\$ 7,275,429</b>	<b>42.80%</b>	<b>\$ 6,478,392</b>	<b>65.36%</b>
Projected Net Position December 31	\$ 2,849,711	\$ 2,855,275				
Net Position as of Report Date			\$ 7,771,913			

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## Solid Waste Operating Fund (595)

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

	FY 2017				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 16,170,291	\$ 16,170,291	\$ 16,170,291			
Revenues:						
Taxes	\$ 700,000	\$ 700,000	\$ 605,070	86.44%	\$ 563,974	75.20%
Charges for Services	45,274,798	45,274,798	36,572,969	80.78%	36,128,258	83.63%
Investment Income	221,968	221,968	418,410	188.50%	296,269	138.22%
Miscellaneous	50	50	1,024	2,048.00%	515	1,030.00%
TOTAL REVENUES	<u>\$ 46,196,816</u>	<u>\$ 46,196,816</u>	<u>\$ 37,597,473</u>	81.39%	<u>\$ 36,989,016</u>	83.76%
Appropriations:						
Support Services*	\$ 44,507,304	\$ 44,497,284	\$ 31,291,822	70.32%	\$ 30,894,428	72.57%
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	31,291,822	70.31%	30,894,428	72.55%
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>\$ 31,291,822</u>	67.74%	<u>\$ 30,894,428</u>	69.96%
Projected Net Position December 31	\$ 17,849,803	\$ 17,859,823				
Net Position as of Report Date			\$ 22,475,942			

\* 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 28,105,937	\$ 28,105,937	\$ 28,105,937			
Revenues:						
Charges for Services	\$ 31,538,521	\$ 31,538,521	\$ 30,048,980	95.28%	\$ 27,742,441	88.84%
Investment Income	120,000	120,000	190,435	158.70%	196,137	184.43%
Miscellaneous	13,000	13,000	6,672	51.32%	42,374	210.29%
Revenues without Use of Net Position	31,671,521	31,671,521	30,246,087	95.50%	27,980,952	89.24%
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>\$ 30,246,087</b>	<b>94.53%</b>	<b>\$ 27,980,952</b>	<b>89.24%</b>
Appropriations:						
Planning and Development	\$ 733,683	\$ 707,074	\$ 438,615	62.03%	\$ 317,854	72.50%
Water Resources*	31,312,158	31,200,168	24,994,227	80.11%	6,218,928	21.23%
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>\$ 25,432,842</b>	<b>79.48%</b>	<b>\$ 6,536,782</b>	<b>20.85%</b>
Projected Net Position December 31	\$ 27,641,617	\$ 27,780,216				
Net Position as of Report Date			\$ 32,919,182			

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

# YTD financial report 2017 gwinnettcouuty

## 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 10/31/2017	Actuals YTD as of 10/31/2017		Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 155,216,572	\$ 155,216,572	\$ 155,216,572			
Revenues:						
Charges for Services	\$ 311,944,368	\$ 311,944,368	\$ 249,127,336	79.86%	\$ 254,257,371	84.36%
Investment Income	440,000	440,000	1,536,059	349.10%	959,488	208.58%
Contributions and Donations	16,527,438	16,527,438	18,265,729	110.52%	19,467,101	116.47%
Miscellaneous	-	-	360,093	-	250,811	103.83%
Other Financing Sources	-	-	-	-	52,502	-
Revenues without Use of Net Position	328,911,806	328,911,806	269,289,217	81.87%	274,987,273	86.25%
Use of Net Position	25,173,886	24,193,772	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 354,085,692</b>	<b>\$ 353,105,578</b>	<b>\$ 269,289,217</b>	<b>76.26%</b>	<b>\$ 274,987,273</b>	<b>83.29%</b>
Appropriations:						
Planning and Development	\$ 918,054	\$ 895,407	\$ 603,581	67.41%	\$ 734,342	78.91%
Water Resources*	353,002,638	352,045,171	270,744,923	76.91%	256,227,684	77.85%
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>\$ 353,105,578</b>	<b>\$ 271,348,504</b>	<b>76.85%</b>	<b>\$ 256,962,026</b>	<b>77.83%</b>
Projected Net Position December 31	\$ 130,042,686	\$ 131,022,800				
Net Position as of Report Date			\$ 153,157,285			

\* 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				FY 2016	
	2017 Adopted Budget	Current Annual Budget as of 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 8,805,245	\$ 8,805,245	\$ 8,805,245			
Revenues:						
Charges for Services	\$ 57,286,124	\$ 57,286,124	\$ 45,699,108	79.77%	\$ 40,746,662	74.75%
Investment Income	56,976	56,976	121,126	212.59%	38,189	43.22%
Miscellaneous	919,405	919,405	1,260,713	137.12%	1,237,814	83.58%
Revenues without Use of Net Position	58,262,505	58,262,505	47,080,947	80.81%	42,022,665	74.94%
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>\$ 47,080,947</b>	<b>79.26%</b>	<b>\$ 42,022,665</b>	<b>74.94%</b>
Appropriations:						
County Administration	\$ 4,104,785	\$ 4,069,614	\$ 2,970,952	73.00%	\$ 3,327,366	70.47%
Financial Services	9,484,620	9,420,902	6,969,750	73.98%	6,559,921	80.24%
Human Resources	3,631,591	3,595,689	2,909,526	80.92%	2,623,404	76.92%
Information Technology Services	28,222,732	27,796,955	20,284,309	72.97%	18,828,775	74.88%
Law	2,317,029	2,317,029	1,877,993	81.05%	1,823,495	82.13%
Support Services	11,070,310	10,976,452	8,868,240	80.79%	8,070,155	79.69%
Non-Departmental:						
Fuel/Parts Reserve	4,000	4,000	-	0.00%	-	-
Non-Departmental Admin Support	1,221,500	1,221,500	466,677	38.21%	418,830	58.05%
Total Non-Departmental	1,225,500	1,225,500	466,677	38.08%	418,830	58.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,056,567</b>	<b>\$ 59,402,141</b>	<b>\$ 44,347,447</b>	<b>74.66%</b>	<b>\$ 41,651,946</b>	<b>74.28%</b>
Projected Net Position December 31	\$ 7,011,183	\$ 7,665,609				
Net Position as of Report Date			\$ 11,538,745			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 3,015,722	\$ 3,015,722	\$ 3,015,722			
Revenues:						
Charges for Services	\$ 800,000	\$ 800,000	\$ 666,667	83.33%	\$ 833,283	83.33%
Investment Income	14,537	14,537	17,624	121.24%	14,497	131.79%
Miscellaneous	-	-	185	-	-	-
Revenues without Use of Net Position	814,537	814,537	684,476	84.03%	847,780	83.86%
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>\$ 684,476</b>	<b>38.38%</b>	<b>\$ 847,780</b>	<b>83.86%</b>
Appropriations:						
Financial Services	\$ 1,033,215	\$ 1,783,215	\$ 1,476,313	82.79%	\$ 291,768	28.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,033,215</b>	<b>\$ 1,783,215</b>	<b>\$ 1,476,313</b>	<b>82.79%</b>	<b>\$ 291,768</b>	<b>28.86%</b>
Projected Net Position December 31	\$ 2,797,044	\$ 2,047,044				
Net Position as of Report Date			\$ 2,223,885			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 1,477,313	\$ 1,477,313	\$ 1,477,313			
Revenues:						
Charges for Services	\$ 5,734,029	\$ 5,734,029	\$ 4,580,867	79.89%	\$ 3,910,924	62.55%
Miscellaneous	270,700	270,700	280,472	103.61%	277,899	80.47%
Revenues without Use of Net Position	6,004,729	6,004,729	4,861,339	80.96%	4,188,823	63.49%
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>\$ 4,861,339</b>	<b>75.47%</b>	<b>\$ 4,188,823</b>	<b>63.49%</b>
Appropriations:						
Support Services	\$ 6,464,456	\$ 6,427,748	\$ 5,116,696	79.60%	\$ 4,905,649	75.67%
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>\$ 5,116,696</b>	<b>79.43%</b>	<b>\$ 4,905,649</b>	<b>74.36%</b>
Projected Net Position December 31	\$ 1,003,586	\$ 1,040,294				
Net Position as of Report Date			\$ 1,221,956			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 30,036,092	\$ 30,036,092	\$ 30,036,092			
Revenues:						
Charges for Services	\$ 51,897,239	\$ 51,897,239	\$ 44,248,407	85.26%	\$ 42,442,437	87.48%
Investment Income	175,000	175,000	318,058	181.75%	235,570	143.84%
Miscellaneous	-	-	120,406	-	975,466	-
Revenues without Use of Net Position	52,072,239	52,072,239	44,686,871	85.82%	43,653,473	89.67%
Use of Net Position	3,005,215	2,965,282	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,077,454</b>	<b>\$ 55,037,521</b>	<b>\$ 44,686,871</b>	<b>81.19%</b>	<b>\$ 43,653,473</b>	<b>87.26%</b>
Appropriations:						
Human Resources	\$ 55,067,454	\$ 55,027,521	\$ 45,162,341	82.07%	\$ 43,054,526	86.08%
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>\$ 55,037,521</b>	<b>\$ 45,162,341</b>	<b>82.06%</b>	<b>\$ 43,054,526</b>	<b>86.06%</b>
Projected Net Position December 31	\$ 27,030,877	\$ 27,070,810				
Net Position as of Report Date			\$ 29,560,622			

# 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 10,142,582	\$ 10,142,582	\$ 10,142,582			
Revenues:						
Charges for Services	\$ 4,500,000	\$ 4,500,000	\$ 3,749,999	83.33%	\$ 4,165,573	83.31%
Investment Income	75,000	75,000	106,911	142.55%	86,072	89.66%
Miscellaneous	-	-	438,862	-	13,106	-
Revenues without Use of Net Position	4,575,000	4,575,000	4,295,772	93.90%	4,264,751	83.69%
Use of Net Position	2,677,948	2,677,948	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,252,948</u>	<u>\$ 7,252,948</u>	<u>\$ 4,295,772</u>	59.23%	<u>\$ 4,264,751</u>	59.94%
Appropriations:						
Financial Services	\$ 7,242,948	\$ 7,242,948	\$ 5,314,171	73.37%	\$ 4,635,785	65.24%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 7,252,948</u>	<u>\$ 7,252,948</u>	<u>\$ 5,314,171</u>	73.27%	<u>\$ 4,635,785</u>	65.15%
Projected Net Position December 31	\$ 7,464,634	\$ 7,464,634				
Net Position as of Report Date			\$ 9,124,183			

# YTD financial report 2017 gwinnettcountry

## 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 10/31/2017	Actuals YTD as of 10/31/2017	% Actual to Current Budget	Actuals YTD as of 10/31/2016	% Actual to 10/31/2016 Budget
Net Position January 1	\$ 9,587,387	\$ 9,587,387	\$ 9,587,387			
Revenues:						
Charges for Services	\$ 2,500,000	\$ 2,500,000	\$ 2,082,901	83.32%	\$ 2,916,401	83.33%
Investment Income	50,000	50,000	133,536	267.07%	113,009	282.52%
Miscellaneous	-	-	37,908	-	4,008	-
Revenues without Use of Net Position	2,550,000	2,550,000	2,254,345	88.41%	3,033,418	85.69%
Use of Net Position	835,707	835,707	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,385,707</b>	<b>\$ 3,385,707</b>	<b>\$ 2,254,345</b>	<b>66.58%</b>	<b>\$ 3,033,418</b>	<b>69.85%</b>
Appropriations:						
Human Resources	\$ 3,375,707	\$ 3,375,707	\$ 2,902,346	85.98%	\$ 2,364,470	54.57%
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>\$ 3,385,707</b>	<b>\$ 3,385,707</b>	<b>\$ 2,902,346</b>	<b>85.72%</b>	<b>\$ 2,364,470</b>	<b>54.45%</b>
Projected Net Position December 31	\$ 8,751,680	\$ 8,751,680				
Net Position as of Report Date			\$ 8,939,386			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 10/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	\$ 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	-	128,168
Miscellaneous	984,678	1,006,994	22,316	GCID20170487 Approval to execute quitclaim for four drainage systems and one access easement, two drainage/construction easements, and five driveway easements at Pleasant Hill and Sunset Street.	-	22,316
Other Financing Sources	165,000	220,800	55,800	GCID20170354 Approval to grant easements on parcel R1001 432 to Atlanta Gas Light Co. including a 2.466 acre permanent distribution easement and a .588 acre permanent construction easement for \$52,300 and a .721 acre temporary construction easement for \$3,500.	-	55,800

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Revenue Reserve	9,000,000	6,930,605	(2,069,395)	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)	(2,013,083)
				To adjust budget for 90 day job vacancies.	(56,312)	(56,312)
				Total: Revenue Reserve	(2,069,395)	(2,069,395)
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	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	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	300,000



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	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)	(23,651,397)
				Total: Use of Fund Balance	(19,036,397)	(19,477,684)
<i>Total: General Fund</i>			5,446,817		5,308,334	5,446,817
<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	506,852
<i>Total: Development and Enforcement Services District Fund</i>			506,852		506,852	506,852

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	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)	(2,049,722)
				Total: Use of Fund Balance	(2,049,722)	(3,112,356)
<i>Total: Fire and Emergency Medical Services District Fund</i>			2,391,003		3,450,645	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	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		2,648,614	2,680,214

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	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	30,777
				Total: Miscellaneous	30,777	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)	(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)	(1,173,156)
				Total: Use of Fund Balance	(1,203,933)	(1,320,192)
<i>Total: Recreation Fund</i>			313,947		429,976	313,947
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,250,000	7,257,773	7,773	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.	-	1,161
<i>Total: Street Lighting Fund</i>			7,773		-	7,773

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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.	9,019	13,338
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			36,666		9,019	36,666
<b>E-911 Fund (095)</b>						
Use of Fund Balance	6,069,594	5,808,737	(260,857)	To adjust budget for 90 day job vacancies.	(10,120)	(272,848)
				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>			(260,857)		(10,120)	(260,857)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	36,075	36,075	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	36,075
Use of Fund Balance	713,259	677,184	(36,075)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(36,075)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	478,829	478,829	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	45,267	478,829
Use of Fund Balance	609,180	130,351	(478,829)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(45,267)	(478,829)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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.	14,265	73,532
<i>Total: Sheriff Special Justice Fund</i>			73,532		14,265	73,532
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	208,402	208,402	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	300	208,402
<i>Total: Sheriff Special Treasury Fund</i>			208,402		300	208,402
<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
<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

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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	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	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	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	700,000
				Total: Other Financing Sources	4,615,000	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		4,615,000	4,609,436
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	464,320	325,721	(138,599)	To adjust budget for 90 day job vacancies.	(21,576)	(138,599)
<i>Total: Stormwater Operating Fund</i>			(138,599)		(21,576)	(138,599)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	25,173,886	24,193,772	(980,114)	To adjust budget for 90 day job vacancies.	(97,187)	(980,114)
<i>Total: Water and Sewer Operating Fund</i>			(980,114)		(97,187)	(980,114)
<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.	(41,913)	(654,426)
<i>Total: Administrative Support Fund</i>			(654,426)		(41,913)	(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

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<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	2,965,282	(39,933)	To adjust budget for 90 day job vacancies.	(16,794)	(39,933)
<i>Total: Group Self-Insurance Fund</i>			(39,933)		(16,794)	(39,933)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 17,663,809</b>		<b>\$ 16,795,415</b>	<b>\$ 17,663,809</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 10/31/2017

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	3,731
				Total: Board of Commissioners	3,731	(11,431)
County Administration	1,835,621	1,814,098	(21,523)	To adjust budget for 90 day job vacancies.	4,142	(21,523)
Financial Services	9,153,002	9,110,067	(42,935)	To adjust budget for 90 day job vacancies.	(12,148)	(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	11,546
				Total: Financial Services	(602)	(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	28,429
Transportation	18,801,475	19,117,199	315,724	To adjust budget for 90 day job vacancies.	-	(84,014)
				GCID20170180 Approval to amend the Code of Ordinances by adding new section for Utility Accommodation Rights-of-Way. Approval to establish a permit process and authorization to charge permit fees.	-	367,728
				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	32,010
				Total: Transportation	32,010	315,724



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	625
				Total: Planning and Development	625	(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	5,519
				Total: Police Services	5,519	(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	79,953
				Total: Corrections	79,953	59,957
Community Services	6,788,377	11,565,765	4,777,388	To adjust budget for 90 day job vacancies.	(44,164)	(143,843)
				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 - October	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	21,792
				Total: Community Services	(22,372)	4,777,388
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	219
Community Services - Elections	2,691,744	2,688,035	(3,709)	To adjust budget for 90 day job vacancies.	-	(7,417)
				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	3,708
				Total: Community Services - Elections	3,708	(3,709)
Juvenile Court	7,624,313	8,559,031	934,718	Transfer from Non-Departmental: Court Reporters Reserve.	7,700	191,900
				Transfer from Non-Departmental: Indigent Defense Reserve.	98,100	614,200
				Transfer from Non-Departmental: Court Interpreter's Reserve.	14,000	106,700
				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	21,018
				Total: Juvenile Court	140,818	934,718

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	85,817,230	87,061,298	1,244,068	Transfer from Non-Departmental Inmate Medical Reserve.	-	841,100
				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.	402,968	402,968
				Total: Sheriff	402,968	1,244,068
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	25,155
				Total: Clerk of Court	25,155	25,155
Judiciary	19,838,709	25,429,123	5,590,414	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,348,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	16,500	405,400
				Transfer from Non-Departmental: Court Reporters Reserve.	37,000	1,771,000
				GCID20170321 Approval for the Law Library Board of Trustees to receive a new full time position from the BOC. Position will be used to hire an IT Associate.	-	50,021
				GCID20170315 Award BL015-17 purchase and installation of jury assembly room seating to Euro Aluminum System, LTD dba Futimis.	-	(31,484)
				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	47,177
				Total: Judiciary	100,677	5,590,414
Probate Court	2,440,370	2,575,136	134,766	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,600
				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	6,766
				Total: Probate Court	6,766	134,766

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	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	13,864
				Total: Probate Court	13,864	21,864
Non-Departmental:						
Bicentennial Celebration	-	100,000	100,000	Transfer to Bicentennial Celebration.	100,000	100,000
Compensation Reserve	450,000	434,431	(15,569)	Transfer to Other Miscellaneous.	-	(15,569)
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)	(100,000)
				Total: Contingency	(100,000)	(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	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	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	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	700,000
				Total: Contribution to Local Transit	4,615,000	4,615,000
Prisoner Medical Reserve	1,900,000	985,900	(914,100)	Transfer to Corrections.	-	(72,100)
				Transfer to Juvenile Court.	-	(900)
				Transfer to Sheriff.	-	(841,100)
				Total: Prisoner Medical Reserve	-	(914,100)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Other Miscellaneous	120,773	136,342	15,569	Transfer from Compensation Reserve.	-	15,569
Indigent Defense Reserve	5,500,000	1,412,100	(4,087,900)	Transfer to Juvenile Court.	(98,100)	(614,200)
				Transfer to Judiciary.	-	(3,348,300)
				Transfer to Probate Court.	-	(125,400)
				Total: Indigent Defense Reserve	(98,100)	(4,087,900)
Court Reporter's Reserve	2,400,000	429,100	(1,970,900)	Transfer to Juvenile Court.	(7,700)	(191,900)
				Transfer to Judiciary.	(37,000)	(1,771,000)
				Transfer to Solicitor General.	-	(8,000)
				Total: Court Reporter's Reserve	(44,700)	(1,970,900)
Court Interpreter's Reserve	690,000	175,300	(514,700)	Transfer to Juvenile Court.	(14,000)	(106,700)
				Transfer to Judiciary.	(16,500)	(405,400)
				Transfer to Probate Court.	-	(2,600)
				Total: Court Interpreter's Reserve	(30,500)	(514,700)
Total Non-Departmental			(2,919,521)		4,441,700	(2,919,521)
<i>Total: General Fund</i>			5,446,817		5,308,334	5,446,817
<b>2003 General Obligation Bond Debt Fund (951)</b>						
Debt Service	4,261,788	4,265,721	3,933	GCID20170095 Approval of Resolution appointing Regions Bank as provider of debt related services for certain outstanding bond issues and the Development Authority. Adjust revenue and appropriation budgets as necessary for GO Bond Debt Service and Tourism.	-	3,933
<i>Total: General Obligation Bond Debt Fund</i>			3,933		-	3,933
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	7,249,898	7,193,618	(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	19,879
				Total: Planning and Development	19,879	(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	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 - October	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	478,411
				<b>Total: Contribution to Fund Balance</b>	<b>478,411</b>	<b>537,820</b>
<i>Total: Development and Enforcement Services District Fund</i>			506,852		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	1,365
				<b>Total: Planning and Development</b>	<b>1,365</b>	<b>(4,281)</b>
Fire and Emergency Services	105,145,447	104,244,862	(900,585)	To adjust budget for 90 day job vacancies.	(100,579)	(1,157,567)
				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	253,990
				<b>Total: Fire and Emergency Services</b>	<b>153,411</b>	<b>(900,585)</b>
Contribution to Fund Balance	-	3,295,869	3,295,869	To adjust budget for 90 day job vacancies.	100,579	100,579
				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	3,195,290
				<b>Total: Contribution to Fund Balance</b>	<b>3,295,869</b>	<b>3,295,869</b>
<i>Total: Fire and Emergency Services District Fund</i>			2,391,003		3,450,645	2,391,003

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	1,037
Police Services	94,013,317	93,362,736	(650,581)	To adjust budget for 90 day job vacancies.	(40,078)	(1,322,636)
				Transfer from Non-Departmental: Inmate Medical Reserve.	8,700	107,200
				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	547,355
				Total: Police Services	515,977	(650,581)
Recorder's Court	1,902,622	2,009,627	107,005	Transfer from Non-Departmental: Indigent Defense Reserve.	-	34,400
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	68,300
				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	4,305
				Total: Recorder's Court	4,305	107,005
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	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	4,178

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	4,473,488	4,263,588	(209,900)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(34,400)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(68,300)
				Transfer to Police Services - From Inmate Medical Reserve.	(8,700)	(107,200)
				<b>Total: Non-Departmental</b>	<b>(8,700)</b>	<b>(209,900)</b>
Contribution to Fund Balance	3,460,750	6,887,287	3,426,537	To adjust budget for 90 day job vacancies.	40,078	1,322,636
				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	2,089,801
				<b>Total: Contribution to Fund Balance</b>	<b>2,129,879</b>	<b>3,426,537</b>
<b>Total: Police Services District Fund</b>			<b>2,680,214</b>		<b>2,648,614</b>	<b>2,680,214</b>
<b>Recreation Fund (105)</b>						
Community Services	34,202,461	34,122,941	(79,520)	To adjust budget for 90 day job vacancies.	(10,020)	(126,049)
				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	46,529
				<b>Total: Community Services</b>	<b>36,509</b>	<b>(79,520)</b>
Contribution to Fund Balance	-	393,467	393,467	To adjust budget for 90 day job vacancies.	10,020	10,020
				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	383,447
				<b>Total: Contribution to Fund Balance</b>	<b>393,467</b>	<b>393,467</b>
<b>Total: Recreation Fund</b>			<b>313,947</b>		<b>429,976</b>	<b>313,947</b>



Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Transportation	7,455,115	7,462,888	7,773	GCID20170396 Approval of incorporation into the Street Lighting Program, Edgemoor North Unit 7, estimated annual revenue and operating cost of \$675.	-	675
				GCID20170567 Approval to execute Third Amendment to the Corporation Agreement with Gwinnett Place Community Improvement District for Street Light Improvement at Shackelford Road.	-	4,932
				GCID20170504 Approval of incorporation into the Gwinnett County Street Light Program Perrin Springs.	-	1,005
				GCID20170660 Approval of incorporation into the Street Lighting Program, Myrtle Creek. Estimated annual revenue and operating cost of \$1,161.	-	1,161
<i>Total: Street Lighting Fund</i>			7,773		-	7,773
<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.	9,019	13,338
<i>Total: District Attorney Federal Treasury Asset Sharing Fund</i>			36,666		9,019	36,666
<b>E-911 Fund (095)</b>						
Police Services	18,443,456	18,182,599	(260,857)	To adjust budget for 90 day job vacancies.	(10,120)	(272,848)
				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>			(260,857)		(10,120)	(260,857)
<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.	14,265	73,532
<i>Total: Sheriff Special Justice Fund</i>			73,532		14,265	73,532

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	358,402	208,402	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	300	208,402
<i>Total: Sheriff Special Treasury Fund</i>			208,402		300	208,402
<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
				<b>Total: Tourism</b>	-	1,597,280
Contributions to Fund Balance	636,922	-	(636,922)	GCID 20161087 Adjust revenues and appropriations as necessary in Stadium and Tourism Funds for the purpose of refunding a portion of the Development Authority Gwinnett Stadium Revenue Bonds.	-	(636,922)
<i>Total: Tourism Fund</i>			960,358		-	960,358

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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	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	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	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	700,000
				Total: Transportation	4,615,000	4,609,436
<i>Total: Local Transit Operating Fund</i>			4,609,436		4,615,000	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.	(21,576)	(111,990)
<i>Total: Stormwater Operating Fund</i>			(138,599)		(21,576)	(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	352,045,171	(957,467)	To adjust budget for 90 day job vacancies.	(97,187)	(957,467)
<i>Total: Water and Sewer Operating Fund</i>			(980,114)		(97,187)	(980,114)

Department/Fund	2017 Adopted Budget	2017 Current Annual Budget - October	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.	(32,793)	(425,777)
Support Services	11,070,310	10,976,452	(93,858)	To adjust budget for 90 day job vacancies.	(9,120)	(93,858)
<i>Total: Administrative Support Fund</i>			(654,426)		(41,913)	(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	55,027,521	(39,933)	To adjust budget for 90 day job vacancies.	(16,794)	(39,933)
<i>Total: Group Self-Insurance Fund</i>			(39,933)		(16,794)	(39,933)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 17,663,809</b>		<b>\$ 16,795,415</b>	<b>\$ 17,663,809</b>