



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
August 31, 2016 (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: September 21, 2016

SUBJECT: Monthly Financial Report for the Period Ended August 31, 2016

This report, which includes unaudited information for the fiscal year through August 2016, 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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Budget Adjustments by Fund Schedule	Page 53

Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in August and early September including: 1) the mailing of 2016 property tax bills, 2) the receipt of the Distinguished Budget Presentation Award, and 3) the continuation of fiscal year 2017 budget preparation. Highlights from these activities, as well as an update of 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 Operating Funds are provided on pages 5 – 11, followed by financial statements for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

Highlights

Expenditures in the Recreation Fund are nearly \$650,000, or 3.4 percent, higher than last year. This is primarily due to operating expenditures associated with acquiring two new parks – J.B. Williams and E.E. Robinson. Although the expenditures are higher than last year, they are under the current year's budget.

2016 Property Tax Billing

The Tax Commissioner's Office mailed property tax bills by August 11 with a payment due date of October 15. Homeowners can learn how their property taxes are used to fund services by visiting the [Where Your Property Taxes Go](#) page on Gwinnett County's website.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. Gwinnett County has received this prestigious award for 28 years.

2017 Budget Preparation

The fiscal year 2017 budget planning process continues. In July, departments submitted their operating budgets, including revenue estimates and decision package proposals. From August 29 through September 1, Departments and Elected Officials presented their business plans to the Chairman's Budget Review Team for consideration. Fiscal year 2017 business plan

presentations have been recorded and are available for viewing on the [2017 Budget Review Meetings](#) page on Gwinnett County's website.

Six Gwinnett residents have volunteered to serve on the budget review team to help Commission Chairman Charlotte Nash set priorities and make recommendations for the 2017 proposed budget. The members are Lisa Burlison, David Cuffie, Norwood Davis, Kevin Do, Burt Manning, and Santiago Marquez. Burlison, Manning, and Marquez are returning for another year of service. Cuffie, new to the review team, is CEO of Total Vision Consulting LLC. Also serving his first year on the budget team, Do is a realtor with ReMax Grand South and a volunteer with the Vietnamese American Community of Georgia. Davis, who last served on the budget review team three years ago, is CFO of 12Stone Church.

With input from the budget review team, the Chairman will present a proposed fiscal year 2017 budget to the Board of Commissioners on November 15. The Board of Commissioners will review the proposed budget, and as required by state law, a public hearing will be held on December 5.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2016 tax year for residential and commercial properties were mailed on April 8, 2016. During the 45 day appeal period, taxpayers filed 13,640 residential and commercial real property tax appeals, a 47 percent increase from the number of real property appeals filed last year. As of September 19, 2016, 70 percent of the appeals have been settled.

Recurring Monthly Financial Trends

The following items were reported in previous Monthly Financial Status Reports, and we are continuing to monitor their effects on the County's financial performance.

Property tax revenues are down when compared to this same time last year. We have seen a decrease in collections for prior year real property taxes and the associated penalties and interest compared to 2015. The tax collection rate increased from 97.70 percent in 2014 to 98.06 percent in 2015. This means that more taxes were collected when they were due in 2015. As a result, there are fewer taxes being paid late and incurring penalties and interest in 2016.

Funds that receive motor vehicle ad valorem taxes are seeing a decrease in this revenue. In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax ("birthday tax") on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.

Indirect cost charges are up across all funds by a net of 25.2 percent, causing departments' budgets and actuals to fluctuate when compared to 2015. 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.

Variances can be seen in several funds due to shifts in the approach for handling contributions to capital. For the Fire and EMS District Fund, Police Services District Fund, and Recreation Fund, contributions to capital were previously reported in the departmental category, but are now included in the non-departmental category.

Revenues related to development and construction reflect increases over last year as market conditions remain favorable. Specifically, the revenues showing increases include licenses and permits and charges for services in the Development and Enforcement Services District Fund, licenses and permits in the Fire and EMS Fund, and contributions and donations in the Water and Sewer Operating Fund.

As planned, nearly 100 percent of the appropriation budgets for the 2003 G.O. Bond Debt Service Fund (excluding the budgeted contribution to fund balance) and the Stadium Fund have been expended. This is primarily due to annual principal payments made in January, as well as bi-annual interest payments made in January and July.

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

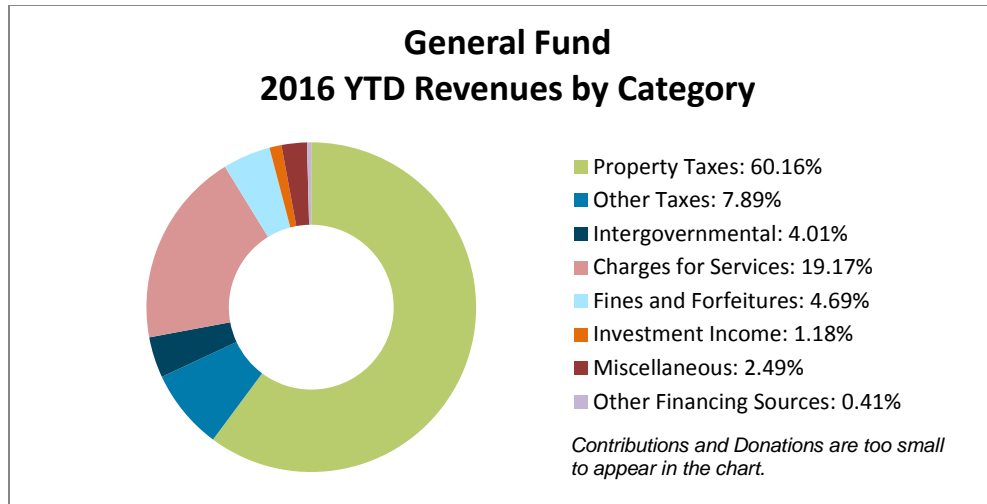
Charges for services in the E-911 Fund are up nearly 11 percent from this same time last year, which is primarily due to timing. One major cell phone company made its second quarterly payment in July this year, while in 2015 this payment was made in September.

Revenues in the Local Transit Operating Fund are approximately 23 percent higher than this same time last year, primarily due to increases in miscellaneous revenues and other financing sources. Miscellaneous revenues are approximately \$243,000 higher than last year, primarily due to the timing of a Compressed Natural Gas (CNG) Fuel Tax Refund; the refund was received in April this year, but it was received in September last year. Other financing sources are approximately \$1 million higher than last year due to an increase in the contribution from the General Fund to cover an expected increase in vendor costs, an expansion in services, and an increase in indirect costs.

Expenses in the Local Transit Operating Fund are significantly under budget based on the percentage of the fiscal year that has lapsed, but are only slightly less than last year at this time. This is primarily due to the timing of monthly expenditures, which typically lag two months.

General Fund (page 12)

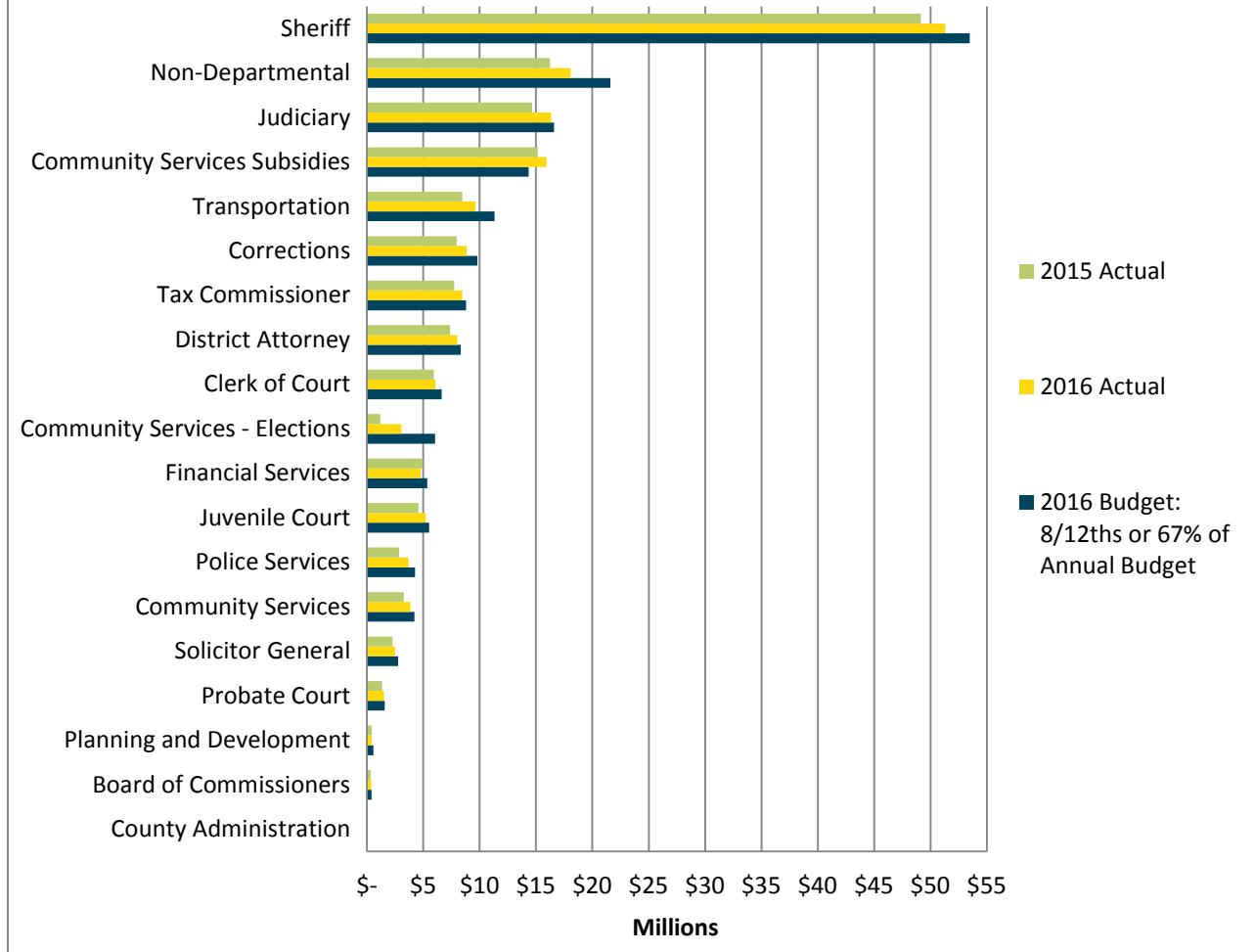
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Property taxes, including motor vehicle taxes, make up approximately 60 percent of year-to-date revenues in the General Fund, as shown in the chart above. This percentage is expected to increase in the coming months as 2016 property taxes are collected. Property taxes represent approximately 80 percent of the fund's budget.

Charges for services in the General Fund are down approximately 3 percent from this same time last year and are coming in under budgeted expectations. The year-over-year decline is primarily due to decreases in court fees and Sheriff's fees. The budget versus actual variance is primarily explained by the fact that tax commissions for the Tax Commissioner will not post until the fourth quarter.

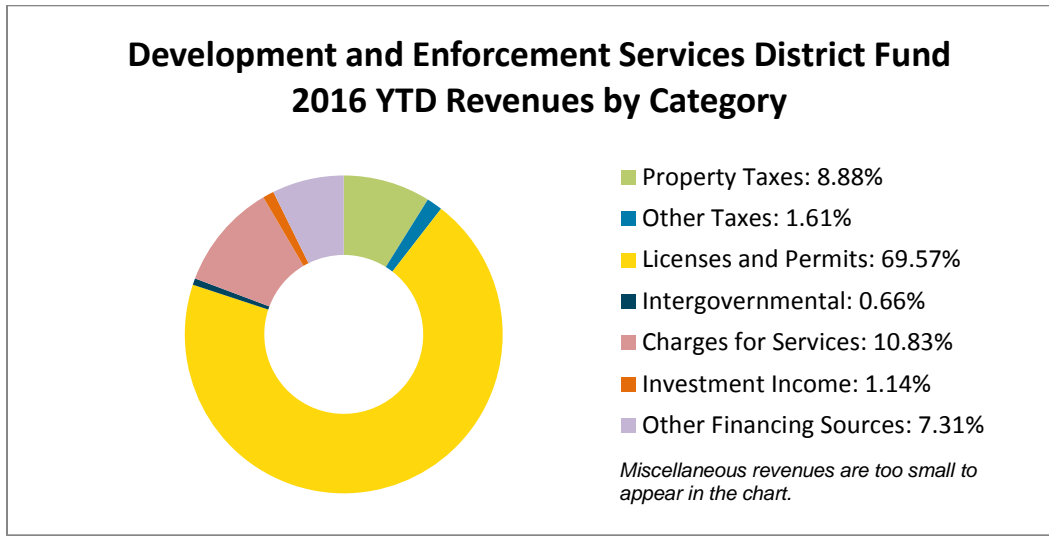
General Fund Budget vs. Actual by Department August 2015-2016 YTD Expenditures



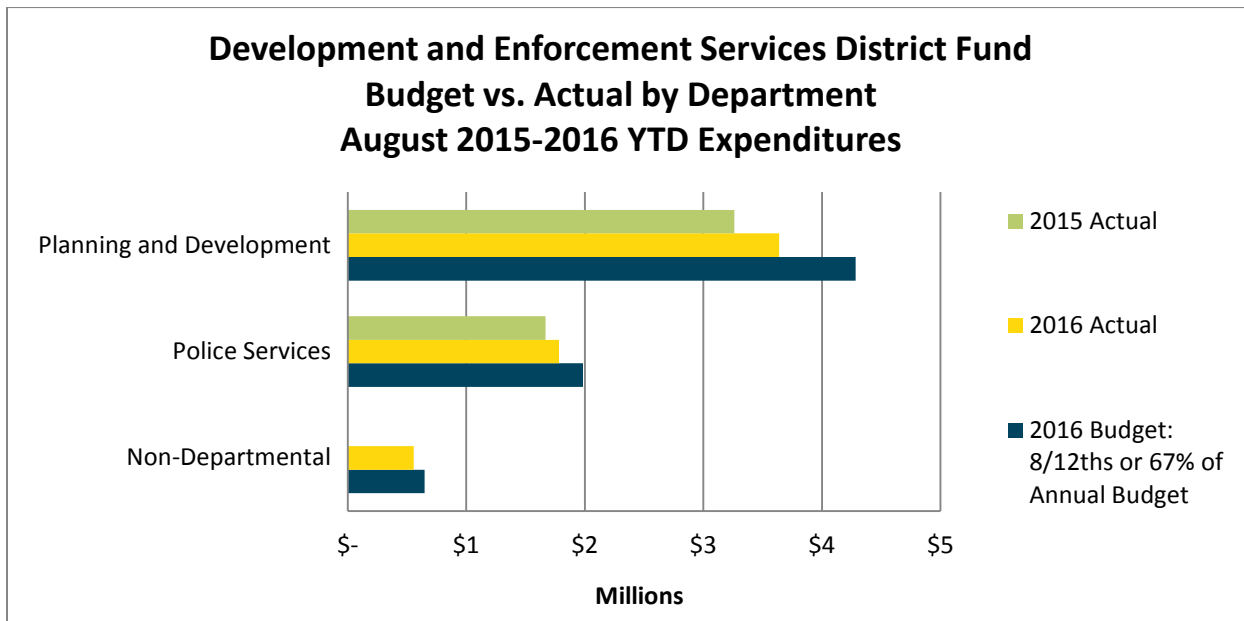
Based on the percentage of the fiscal year that has lapsed, community services subsidies are approximately 11 percent over budget, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made three quarterly payments to most community services subsidy recipients.

Development and Enforcement Services District Fund (page 15)

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

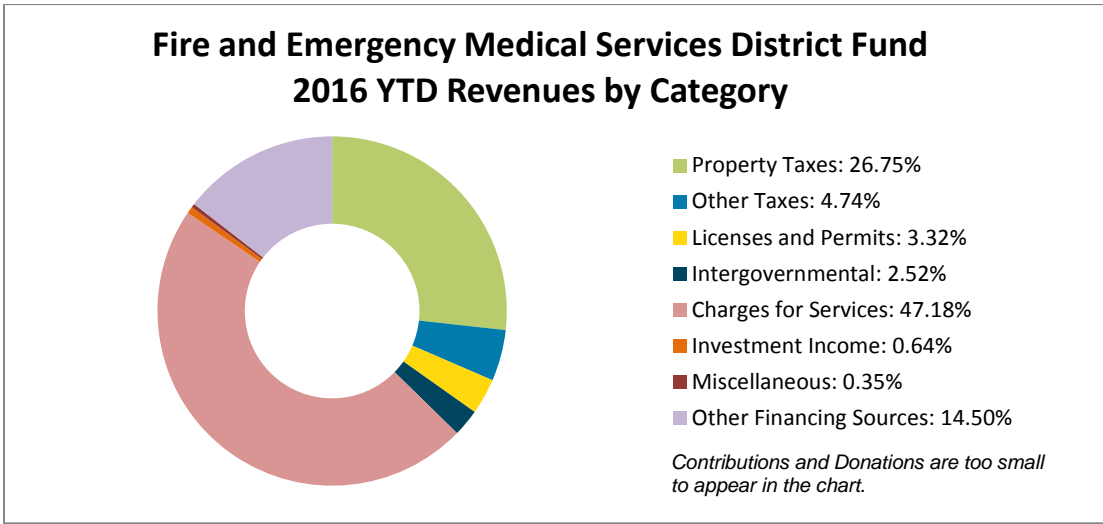


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 57 percent of the fund's annual budget.



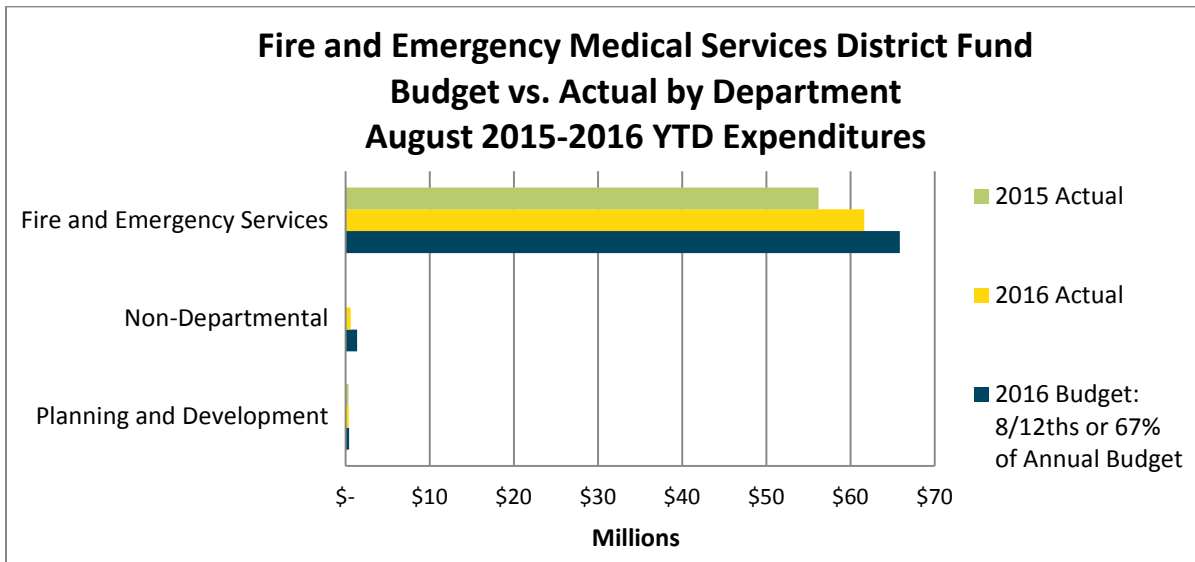
Fire and Emergency Medical Services District Fund (page 16)

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



Although the chart above shows current year-to-date revenues collected are primarily from charges for services, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 78 percent of the fund's annual budget.

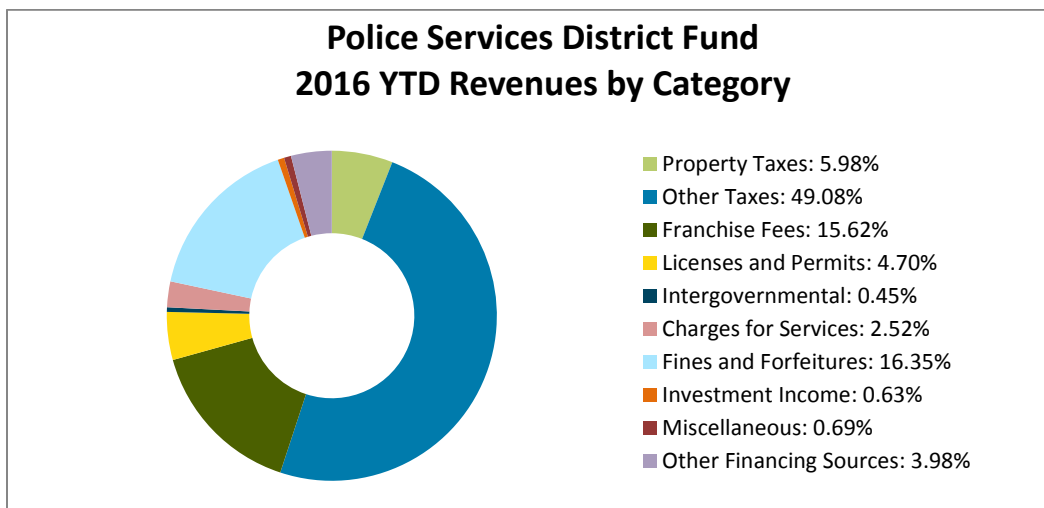
Ambulance fees, which are included in charges for services, are down from this same time last year, and will continue to be monitored throughout the year.



As shown in the chart above, Fire and Emergency Services expenditures are approximately 10 percent higher than this same time last year. The increase is primarily attributable to a temporary increase in personnel costs due to two 15 month recruit classes, one of which concluded in May and another which will conclude in September. Although these expenditures are higher than last year, they remain under budget based on the percentage of the fiscal year that has lapsed.

Police Services District Fund (page 18)

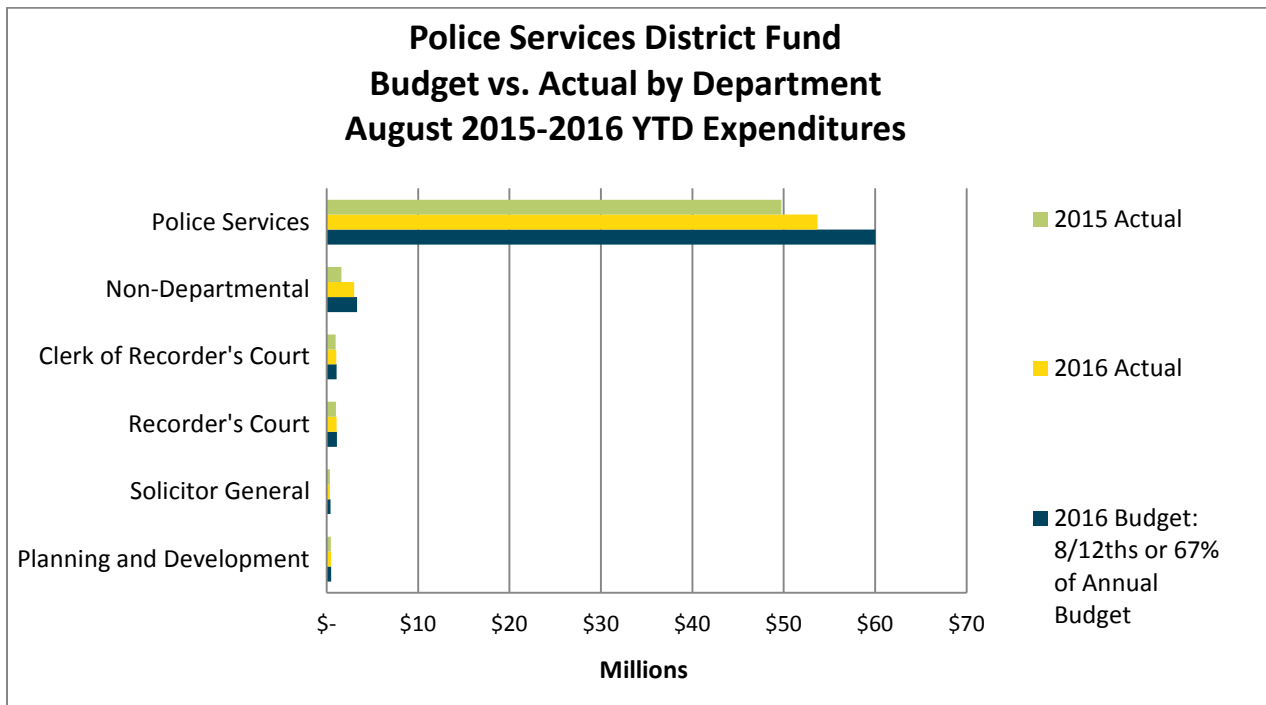
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

Although the chart on the previous page shows current year-to-date revenues collected are primarily from other taxes, the main revenue sources will shift to property taxes and insurance premium taxes in the coming months as they are collected. Property taxes and insurance premium taxes represent approximately 58 percent of the fund's annual budget.

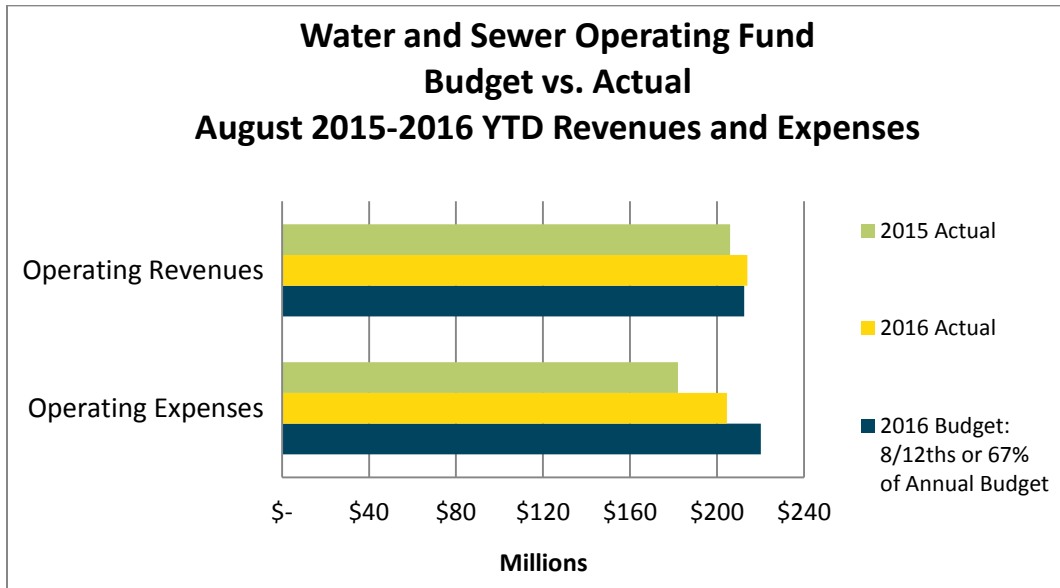
Fines and forfeitures in the Police Services District Fund are coming in approximately 3 percent lower than this same time last year, and they are currently under budget based on the percentage of the fiscal year that has lapsed. The year-over-year decline is primarily attributable to a decline in Recorder's Court fines, red light camera fines, and penalties. These decreases are offset by an increase in school bus stop arm camera fines. Fines and forfeitures are expected to end the year under budget. Staff is monitoring these revenues to determine if a budget adjustment is necessary.



As shown in the chart above, Police Services expenditures are approximately 8 percent higher than this same time last year. The increase is primarily due to a one-time transfer to capital vehicles for future vehicle needs, as well as increases in indirect cost allocations and contributions to the Group Self-Insurance Fund. Despite the year-over-year increase, expenditures remain under budget based on the percentage of the fiscal year that has lapsed.

Water and Sewer Operating Fund (page 46)

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



Year-to-date Water and Sewer Operating Fund revenues through August 2016 are approximately 3.8 percent, or \$7.8 million, higher than this time last year. The year-over-year increase in revenues is primarily attributable to increases in conservation surcharges, sewer retail revenues, and system development charges. Additionally, water consumption is 7.4 percent higher than this same time last year.

Revenues are coming in approximately 0.6 percent, or \$1.4 million, over budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, water and sewer charges for services revenues lag by approximately one half a month and appear understated when compared to budget until year end. However, this is being offset by higher than expected system development charges as construction activities increase in the county.

Year-to-date Water and Sewer Operating Fund expenses through August 2016 are approximately 12.4 percent, or \$22.5 million, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund. Other factors include increases in professional services and personnel expenses.

Although year-to-date expenses are higher than this time last year, they are approximately 7.1 percent, or \$15.5 million, under budget.

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 35,891,801	16.16%	\$ 41,115,201	19.23%
Intergovernmental	3,631,525	3,385,384	2,114,491	62.46%	2,085,405	73.35%
Charges for Services	24,315,098	24,390,723	10,106,920	41.44%	10,417,387	46.30%
Fines and Forfeitures	4,495,461	4,495,461	2,473,726	55.03%	2,891,528	53.01%
Investment Income	547,351	547,351	623,882	113.98%	656,020	127.81%
Contributions and Donations	13,200	26,388	4,458	16.89%	10,910	12.72%
Miscellaneous	1,133,268	1,227,894	1,310,433	106.72%	1,226,781	93.86%
Other Financing Sources	165,000	165,000	217,957	132.10%	186,469	94.24%
Revenues without Use of Fund Balance	256,376,746	256,314,044	52,743,668	20.58%	58,589,701	23.75%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,244,474	-	0.00%	-	-
TOTAL REVENUES	\$ 273,205,416	\$ 272,558,518	\$ 52,743,668	19.35%	\$ 58,589,701	23.75%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 372,624	59.13%	\$ 316,890	43.94%
County Administration	-	101,247	30,234	29.86%	-	-
Financial Services	8,071,420	8,034,894	4,781,493	59.51%	4,975,122	60.63%
Tax Commissioner	13,191,995	13,191,995	8,451,969	64.07%	7,741,248	63.89%
Transportation	17,143,295	16,973,566	9,641,587	56.80%	8,452,796	52.58%
Planning and Development	862,688	854,044	436,464	51.11%	441,629	52.77%
Police Services	6,475,486	6,389,443	3,690,590	57.76%	2,864,168	53.35%
Corrections	14,688,471	14,704,306	8,860,119	60.26%	7,967,586	59.85%
Community Services	6,258,306	6,307,016	3,841,654	60.91%	3,261,720	59.08%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	646,350	72.75%	634,575	75.00%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	55,074	55,074	41,306	75.00%	41,306	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	278,826	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	87,938	75.00%	87,938	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	800,865	791,038	391,381	49.48%	431,115	55.63%
Library Subsidy	16,450,791	16,450,791	12,338,093	75.00%	11,751,051	74.29%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	21,539,409	21,529,582	15,927,511	73.98%	15,151,775	73.73%
Community Services - Elections	9,112,381	9,082,626	3,048,091	33.56%	1,184,391	49.05%
Juvenile Court	7,477,996	8,266,065	5,222,047	63.17%	4,579,888	64.57%
Sheriff	79,171,142	80,202,142	51,321,280	63.99%	49,131,450	64.62%
Clerk of Court	9,944,409	9,944,409	6,069,882	61.04%	5,927,028	64.40%
Judiciary	19,134,369	24,897,269	16,345,410	65.65%	14,662,061	65.87%

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Probate Court	2,234,909	2,381,361	1,511,992	63.49%	1,344,864	60.91%
District Attorney	12,891,415	12,498,822	8,014,696	64.12%	7,384,689	62.51%
Solicitor General	4,148,679	4,160,079	2,481,110	59.64%	2,256,683	62.68%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	6,045,261	6,045,261	4,030,070	66.66%	3,996,917	66.67%
Contribution to Capital Vehicles	101,204	101,204	99,700	98.51%	-	-
Contribution to Local Transit	6,350,572	6,350,572	4,233,715	66.67%	3,213,048	66.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	813,531	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	973,703	71.03%	865,930	66.30%
Other Miscellaneous	120,773	120,773	66,650	55.19%	71,913	47.70%
Pauper Burial	205,000	205,000	62,225	30.35%	118,010	76.14%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	1,779,700	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	460,300	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	62,700	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	4,439,917	56.86%	3,868,069	74.50%
800 MHZ Maintenance	2,891,929	2,891,929	2,597,225	89.81%	2,554,543	88.58%
Other Governmental Agencies	700,349	624,724	174,004	27.85%	138,544	70.13%
Total Non-Departmental	40,228,862	32,409,468	18,077,209	55.78%	16,226,974	57.25%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,558,518	\$ 168,125,962	61.68%	\$ 153,870,962	62.38%

Projected Fund Balance December 31

\$ 128,601,495 **\$ 129,185,691**

Fund Balance as of Report Date

\$ 30,047,871

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

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 693,147	10.55%	\$ 775,377	12.68%
Intergovernmental	28,687	28,687	28,173	98.21%	22,089	84.50%
Investment Income	-	-	21,016	-	7,728	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 742,336</u>	11.25%	<u>\$ 805,194</u>	13.11%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 4,187,675	99.93%	\$ 4,138,475	99.91%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	4,187,675	99.93%	4,138,475	99.91%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 4,187,675</u>	63.46%	<u>\$ 4,138,475</u>	67.38%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Fund Balance as of Report Date			\$ 12,421,504			

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Development & Enforcement District Fund (104)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 444,741	7.24%	\$ 566,718	9.33%
Licenses and Permits	3,310,200	3,310,200	2,949,343	89.10%	2,453,224	80.92%
Intergovernmental	28,499	28,499	28,172	98.85%	22,102	89.61%
Charges for Services	497,610	497,610	459,158	92.27%	428,641	104.24%
Investment Income	32,263	32,263	48,163	149.28%	34,952	166.42%
Miscellaneous	-	-	11,989	-	1,705	-
Other Financing Sources	544,742	544,742	309,762	56.86%	269,865	74.50%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 4,251,328	40.28%	\$ 3,777,207	38.05%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,427,297	\$ 3,638,883	56.62%	\$ 3,259,851	54.81%
Police Services	2,976,602	2,976,602	1,782,819	59.89%	1,668,016	63.61%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	556,555	60.47%	-	0.00%
Total Non-Departmental	970,333	970,333	556,555	57.36%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,374,232	5,978,257	57.63%	4,927,867	56.81%
Contribution to Fund Balance	49,179	180,085	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 5,978,257	56.64%	\$ 4,927,867	49.65%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,778,323				
Fund Balance as of Report Date			\$ 6,871,309			

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Fire and EMS District Fund (102)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 5,977,193	7.37%	\$ 7,395,367	9.39%
Licenses and Permits	791,422	791,422	630,514	79.67%	559,688	79.81%
Intergovernmental	381,351	484,128	477,471	98.62%	293,677	84.65%
Charges for Services	15,574,100	15,574,100	8,957,509	57.52%	9,228,162	66.72%
Investment Income	125,976	125,976	121,462	96.42%	85,299	124.64%
Contributions and Donations	-	250	2,225	890.00%	100	40.00%
Miscellaneous	30,538	30,613	66,984	218.81%	56,007	161.11%
Other Financing Sources	4,842,147	4,842,147	2,753,437	56.86%	2,398,803	74.50%
TOTAL REVENUES	\$ 102,880,664	\$ 102,983,766	\$ 18,986,795	18.44%	\$ 20,017,103	20.65%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 409,892	62.73%	\$ 363,090	64.26%
Fire and Emergency Services	99,481,865	98,785,468	61,644,134	62.40%	56,191,483	60.36%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	621,419	33.55%	-	0.00%
Total Non-Departmental	2,052,328	2,052,328	621,419	30.28%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,491,245	62,675,445	61.75%	56,554,573	59.76%
Contribution to Fund Balance	693,022	1,492,521	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,983,766	\$ 62,675,445	60.86%	\$ 56,554,573	58.35%
Projected Fund Balance December 31	\$ 46,164,057	\$ 46,963,556				
Fund Balance as of Report Date			\$ 1,782,385			

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Loganville EMS District Fund (103)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 3,403	84.99%	\$ 3,158	77.80%
Revenues without Use of Fund Balance	4,004	4,004	3,403	84.99%	3,158	77.80%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 3,403</u>	7.96%	<u>\$ 3,158</u>	12.72%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 18,759	43.85%	\$ 21,694	87.38%
TOTAL APPROPRIATIONS	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 18,759</u>	43.85%	<u>\$ 21,694</u>	87.38%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 764,786			

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Police Services District Fund (106)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 24,426,905	43.68%	\$ 24,656,833	45.21%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,622,473	40.39%	1,657,004	41.64%
Intergovernmental	160,373	160,373	155,675	97.07%	123,692	86.19%
Charges for Services	1,222,717	1,222,717	872,407	71.35%	842,944	68.81%
Fines and Forfeitures	10,885,215	10,885,215	5,651,541	51.92%	5,848,619	58.90%
Investment Income	198,181	198,181	217,363	109.68%	182,394	130.94%
Miscellaneous	336,289	338,789	238,571	70.42%	258,674	105.44%
Other Financing Sources	2,421,074	2,421,074	1,376,718	56.86%	1,199,401	74.50%
TOTAL REVENUES	\$ 103,452,220	\$ 103,454,720	\$ 34,561,653	33.41%	\$ 34,769,561	35.14%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 484,336	67.10%	\$ 450,696	64.91%
Police Services	91,265,154	90,036,540	53,712,694	59.66%	49,745,277	59.23%
Recorder's Court	1,566,808	1,659,708	1,094,247	65.93%	1,012,154	65.51%
Solicitor General	650,351	650,351	369,277	56.78%	356,278	47.43%
Clerk of Recorder's Court	1,654,925	1,654,925	1,039,078	62.79%	989,974	63.82%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,690,978	2,897,352	61.76%	1,500,000	55.83%
Total Non-Departmental	5,231,914	5,011,614	3,017,988	60.22%	1,620,636	56.77%
Appropriations without Contribution to Fund Balance	101,090,919	99,734,905	59,717,620	59.88%	54,175,015	59.28%
Contribution to Fund Balance	2,361,301	3,719,815	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,454,720	\$ 59,717,620	57.72%	\$ 54,175,015	54.75%
Projected Fund Balance December 31	\$ 48,324,566	\$ 49,683,080				
Fund Balance as of Report Date			\$ 20,807,298			

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Recreation Fund (105)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 2,749,453	10.58%	\$ 3,075,816	12.27%
Intergovernmental	119,196	121,196	111,524	92.02%	87,695	84.75%
Charges for Services	4,163,019	4,163,019	3,402,374	81.73%	3,226,040	80.34%
Investment Income	56,435	56,435	59,370	105.20%	45,811	87.47%
Contributions and Donations	67,600	72,770	8,620	11.85%	7,610	76.64%
Miscellaneous	2,163,483	2,175,257	1,765,157	81.15%	1,651,340	80.78%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 8,096,498</u>	24.83%	<u>\$ 8,094,312</u>	25.85%
Appropriations:						
Community Services	\$ 32,142,263	\$ 31,939,146	\$ 19,849,861	62.15%	\$ 19,213,443	61.95%
Support Services	149,456	149,456	104,542	69.95%	93,684	62.25%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	821	5.06%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>821</u>	1.24%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,154,834	19,955,224	62.06%	19,307,127	61.91%
Contribution to Fund Balance	235,803	457,864	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 19,955,224</u>	61.19%	<u>\$ 19,307,127</u>	61.65%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,327,129				
Fund Balance as of Report Date			\$ 4,010,539			

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Gwinnett Place TAD Fund (165)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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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 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ 4,550	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,550</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 241,267</u>	<u>\$ 241,267</u>				
Fund Balance as of Report Date			<u>\$ 245,817</u>			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 801.256	\$ 801.256	\$ 801.256			
Revenues:						
Taxes	\$ -	\$ -	\$ 27.762	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27.762</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 801.256</u>	<u>\$ 801.256</u>				
Fund Balance as of Report Date			<u>\$ 829.018</u>			

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Lake Lucerne TAD Fund (164)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 816	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 12,107</u>	<u>\$ 12,107</u>				
Fund Balance as of Report Date			<u>\$ 12,923</u>			

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Speed Hump Fund (003)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 5,983	5.20%	\$ 7,442	6.34%
Investment Income	6,149	6,149	6,413	104.29%	4,941	83.76%
Revenues without Use of Fund Balance	121,289	121,289	12,396	10.22%	12,383	10.04%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 12,396	10.19%	\$ 12,383	10.04%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 68,221	56.10%	\$ 69,215	57.17%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 68,221	56.10%	\$ 69,215	56.12%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,220,959			

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Street Lighting Fund (002)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 7,045,227	\$ 259,029	3.68%	\$ 321,433	4.66%
Investment Income	7,007	7,007	5,362	76.52%	5,599	65.55%
Miscellaneous	-	-	78,610	-	-	-
Revenues without Use of Fund Balance	6,982,007	7,052,234	343,001	4.86%	327,032	4.73%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,667,591	\$ 7,737,818	\$ 343,001	4.43%	\$ 327,032	4.21%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,737,818	\$ 4,233,447	54.71%	\$ 4,086,321	52.64%
TOTAL APPROPRIATIONS	\$ 7,667,591	\$ 7,737,818	\$ 4,233,447	54.71%	\$ 4,086,321	52.64%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ (1,889,626)			

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Authority Imaging Fund (020)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 418,798	67.12%	\$ 426,961	46.24%
Investment Income	2,465	2,465	1,565	63.49%	1,803	-
Revenues without Use of Fund Balance	626,408	626,408	420,363	67.11%	428,764	46.44%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 420,363	43.79%	\$ 428,764	44.66%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 598,868	62.38%	\$ 431,843	44.98%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 598,868	62.38%	\$ 431,843	44.98%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,201,252			

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Corrections Inmate Welfare Fund (085)

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

	FY 2016			FY 2015		
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 57,860	75.14%	\$ 53,028	74.17%
Miscellaneous	6,000	6,000	5,643	94.05%	4,778	62.05%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 63,503</u>	76.51%	<u>\$ 57,806</u>	72.99%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 22,345	36.80%	\$ 24,703	32.82%
Appropriations without Contribution to Fund Balance	60,725	60,725	22,345	36.80%	24,703	32.82%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 22,345</u>	26.92%	<u>\$ 24,703</u>	31.19%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 198,767			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 508,590	60.33%	\$ 545,822	57.81%
Investment Income	-	-	2,508	-	1,127	-
Miscellaneous	-	-	1,470	-	1,386	-
Revenues without Use of Fund Balance	842,968	842,968	512,568	60.81%	548,335	58.08%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 512,568	45.40%	\$ 548,335	45.68%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 283,823	63.70%	\$ 276,197	51.68%
Solicitor General	683,446	683,446	367,100	53.71%	346,642	52.05%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 650,923	57.66%	\$ 622,839	51.89%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,178,854			

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DA Federal Asset Sharing Fund (080)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,216	\$ 22,216	100.00%	\$ 327	-
Investment Income	-	-	165	-	197	229.07%
Revenues without Use of Fund Balance	-	22,216	22,381	100.74%	524	609.30%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 167,730	\$ 22,381	13.34%	\$ 524	0.24%
Appropriations:						
District Attorney	\$ 145,514	\$ 167,730	\$ 33,062	19.71%	\$ 50,416	23.44%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 167,730	\$ 33,062	19.71%	\$ 50,416	23.44%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 275,618			

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E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 11,307,377	71.30%	\$ 10,221,399	73.36%
Investment Income	130,922	130,922	148,407	113.36%	104,740	77.40%
Miscellaneous	-	-	2,206	-	3,046	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	11,457,990	71.66%	10,329,185	73.43%
Use of Fund Balance	4,692,077	4,241,597	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,230,575	\$ 11,457,990	56.64%	\$ 10,329,185	54.72%
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,107,086	\$ 9,541,061	59.24%	\$ 8,730,206	57.60%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
Other Governmental Agencies	3,803,489	3,803,489	3,803,488	100.00%	3,417,801	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	4,123,489	4,123,489	3,803,488	92.24%	3,417,801	91.89%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,230,575	\$ 13,344,549	65.96%	\$ 12,148,007	64.36%
Projected Fund Balance December 31	\$ 21,594,869	\$ 22,045,349				
Fund Balance as of Report Date			\$ 24,400,387			

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Juvenile Court Supervision Fund (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 45,255	87.57%	\$ 34,400	59.53%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 45,255</u>	87.57%	<u>\$ 34,400</u>	59.53%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 35,318	73.10%	\$ 38,854	75.34%
Appropriations without Contribution to Fund Balance	48,313	48,313	35,318	73.10%	38,854	75.34%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 35,318</u>	68.34%	<u>\$ 38,854</u>	67.24%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 107,248			

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Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 75,940	\$ 75,940	100.00%	\$ 155,491	104.60%
Revenues without Use of Fund Balance	-	75,940	75,940	100.00%	155,491	104.60%
Use of Fund Balance	1,563,552	1,487,612	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 75,940</u>	4.86%	<u>\$ 155,491</u>	15.04%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 837,603	53.57%	\$ 202,101	19.54%
TOTAL APPROPRIATIONS	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 837,603</u>	53.57%	<u>\$ 202,101</u>	19.54%
Projected Fund Balance December 31	\$ 707,108	\$ 783,048				
Fund Balance as of Report Date			\$ 1,508,997			

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Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 311,051	\$ 318,251	102.31%	\$ 175,790	135.44%
Miscellaneous	-	-	136	-	116	-
Revenues without Use of Fund Balance	-	311,051	318,387	102.36%	175,906	135.53%
Use of Fund Balance	708,060	397,009	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 318,387	44.97%	\$ 175,906	19.98%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 280,168	39.57%	\$ 292,800	33.26%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 280,168	39.57%	\$ 292,800	33.26%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,133,325				
Fund Balance as of Report Date			\$ 2,568,553			

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Sheriff Inmate Fund (090)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 417,766	64.98%	\$ 359,613	64.59%
Revenues without Use of Fund Balance	642,936	642,936	417,766	64.98%	359,613	64.59%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 417,766</u>	56.96%	<u>\$ 359,613</u>	64.43%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 397,122	54.14%	\$ 286,855	51.39%
TOTAL APPROPRIATIONS	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 397,122</u>	54.14%	<u>\$ 286,855</u>	51.39%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,593,244			

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Sheriff Special Justice Fund (065)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 144,772	\$ 144,772	100.00%	\$ 36,809	101.35%
Investment Income	-	-	206	-	150	245.90%
Revenues without Use of Fund Balance	-	144,772	144,978	100.14%	36,959	101.59%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 219,772	\$ 144,978	65.97%	\$ 36,959	33.18%
Appropriations:						
Sheriff	\$ 75,000	\$ 219,772	\$ 25,000	11.38%	\$ 2,915	2.62%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 219,772	\$ 25,000	11.38%	\$ 2,915	2.62%
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Fund Balance as of Report Date			\$ 432,027			

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Sheriff Special Treasury Fund (066)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,671	\$ 12,671	100.00%	\$ 118,386	100.00%
Investment Income	-	-	269	-	306	246.77%
Revenues without Use of Fund Balance	-	12,671	12,940	102.12%	118,692	100.15%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 162,671</u>	<u>\$ 12,940</u>	7.95%	<u>\$ 118,692</u>	44.20%
Appropriations:						
Sheriff	\$ 150,000	\$ 162,671	\$ 95,989	59.01%	\$ 30,408	11.32%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 162,671</u>	<u>\$ 95,989</u>	59.01%	<u>\$ 30,408</u>	11.32%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 377,009			

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Sheriff Special State Fund (067)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,011	\$ 76,011	100.00%	\$ 5,560	100.02%
Investment Income	-	-	91	-	83	244.12%
Revenues without Use of Fund Balance	-	76,011	76,102	100.12%	5,643	100.89%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,000	\$ 136,011	\$ 76,102	55.95%	\$ 5,643	7.00%
Appropriations:						
Sheriff	\$ 60,000	\$ 136,011	\$ 51,975	38.21%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 60,000	\$ 136,011	\$ 51,975	38.21%	\$ -	0.00%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 157,797			

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Stadium Fund (055)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 519,478	59.37%	\$ 514,451	62.36%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	473,670	46.35%	490,937	48.89%
Other Financing Sources	400,000	400,000	400,000	100.00%	400,000	100.00%
Revenues without Use of Fund Balance	2,696,900	2,696,900	1,793,148	66.49%	1,805,388	68.67%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 1,793,148	66.48%	\$ 1,805,388	67.40%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 2,685,304	99.55%	\$ 2,671,627	99.74%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 2,685,304	99.55%	\$ 2,671,627	99.74%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 214,022			

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Tree Bank Fund (040)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 10,016	100.16%	\$ 21,760	217.60%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,016</u>	100.16%	<u>\$ 21,760</u>	217.60%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 213,659			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Infinite Energy Center (formerly the Gwinnett 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 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 5,670,963	65.79%	\$ 5,547,977	76.56%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	11,294	752.93%	4,283	356.92%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 5,682,257</u>	65.91%	<u>\$ 5,552,260</u>	72.88%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 1,226,403	24.91%	\$ 1,276,503	25.90%
Tourism	3,435,703	3,435,703	2,525,369	73.50%	2,041,850	75.90%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	3,751,772	44.89%	3,318,353	43.56%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,751,772</u>	43.52%	<u>\$ 3,318,353</u>	43.56%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 10,570,324			

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Airport Operating Fund (520)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 121,660	79.26%	\$ 118,467	87.75%
Miscellaneous	770,000	770,000	540,383	70.18%	606,549	84.24%
Revenues without Use of Net Position	923,500	923,500	662,043	71.69%	725,016	84.80%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 976,726	\$ 662,043	67.78%	\$ 725,016	77.89%
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 501,966	51.39%	\$ 483,246	51.93%
TOTAL APPROPRIATIONS	\$ 987,487	\$ 976,726	\$ 501,966	51.39%	\$ 483,246	51.92%
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,117,232			

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

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Local Transit Operating Fund (515)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,096,889	59.72%	\$ 2,139,056	60.92%
Investment Income	28,595	28,595	20,880	73.02%	6,227	70.76%
Miscellaneous	22,000	22,000	256,800	1,167.27%	13,592	61.78%
Other Financing Sources	6,350,572	6,350,572	4,233,715	66.67%	3,213,048	66.67%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 6,608,284	66.67%	\$ 5,371,923	60.64%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 37,761	54.00%	\$ 36,615	34.24%
Transportation	9,552,460	9,552,460	3,719,500	38.94%	3,983,432	45.52%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	3,757,261	39.05%	4,020,047	45.38%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 3,757,261	37.91%	\$ 4,020,047	45.38%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 7,024,751			

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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 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 361,630	48.22%	\$ 374,636	49.95%
Charges for Services	43,198,088	43,198,088	29,049,551	67.25%	30,226,166	70.84%
Investment Income	214,345	214,345	242,429	113.10%	213,574	105.22%
Miscellaneous	50	50	363	726.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 29,653,973</u>	67.15%	<u>\$ 30,814,377</u>	70.64%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,572,956	\$ 24,032,258	56.45%	\$ 23,599,237	55.95%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	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	42,617,567	42,582,956	24,032,258	56.44%	23,599,237	55.95%
Working Capital Reserve	1,544,916	1,579,527	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 24,032,258</u>	54.42%	<u>\$ 23,599,237</u>	54.10%
Projected Net Position December 31	\$ 15,333,439	\$ 15,368,050				
Net Position as of Report Date			\$ 19,410,238			

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

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

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Stormwater Operating Fund (590)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 1,344,658	4.31%	\$ 1,985,690	6.36%
Investment Income	106,347	106,347	156,550	147.21%	111,356	227.87%
Miscellaneous	20,150	20,150	1,826	9.06%	1,759	8.73%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 1,503,034	4.79%	\$ 2,098,805	6.71%
Appropriations:						
Planning and Development	\$ 482,742	\$ 438,446	\$ 246,628	56.25%	\$ 247,102	53.64%
Water Resources*	29,373,832	29,288,716	4,910,574	16.77%	4,742,430	15.60%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	80,000	80,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,807,162	5,157,202	17.30%	4,989,532	16.15%
Working Capital Reserve	1,417,963	1,547,375	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 5,157,202	16.45%	\$ 4,989,532	15.94%
Projected Net Position December 31	\$ 25,891,833	\$ 26,021,245				
Net Position as of Report Date			\$ 20,819,702			

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

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Water and Sewer Operating Fund (501)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 197,026,016	65.37%	\$ 190,919,693	63.83%
Investment Income	460,000	460,000	744,441	161.84%	434,982	130.45%
Contributions and Donations	16,713,974	16,713,974	15,911,798	95.20%	14,198,199	79.45%
Miscellaneous	240,000	241,560	181,929	75.31%	527,867	219.94%
Other Financing Sources	-	-	52,502	-	-	-
Revenues without Use of Net Position	318,816,807	318,818,367	213,916,686	67.10%	206,080,741	64.90%
Use of Net Position	12,476,982	11,390,756	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,209,123	\$ 213,916,686	64.78%	\$ 206,080,741	64.90%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 574,588	61.74%	\$ 622,774	56.27%
Water Resources*	330,263,152	329,178,486	204,027,378	61.98%	181,445,168	61.27%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	100,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 331,293,789	\$ 330,209,123	\$ 204,601,966	61.96%	\$ 182,067,942	57.34%
Projected Net Position December 31	\$ 119,790,044	\$ 120,876,270				
Net Position as of Report Date			\$ 141,581,746			

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

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Administrative Support Fund (665)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 32,667,705	59.93%	\$ 26,233,211	66.63%
Investment Income	88,350	88,350	25,272	28.60%	66,565	102.27%
Miscellaneous	1,480,994	1,480,994	990,783	66.90%	958,772	67.29%
Other Financing Sources	-	-	-	-	17,872	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 33,683,760	60.07%	\$ 27,276,420	54.78%
Appropriations:						
County Administration	\$ 4,733,378	\$ 4,733,378	\$ 2,641,096	55.80%	\$ 2,290,492	51.42%
Financial Services	8,263,889	8,193,000	5,187,903	63.32%	4,782,798	62.10%
Human Resources	3,455,094	3,426,605	2,051,659	59.87%	1,936,462	58.38%
Information Technology Services	25,490,656	25,185,794	15,504,983	61.56%	13,535,976	61.41%
Law	2,220,195	2,220,195	1,455,391	65.55%	1,382,153	63.60%
Support Services	10,240,470	10,150,296	6,285,496	61.92%	5,482,713	58.57%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	342,826	47.52%	255,206	35.37%
Total Non-Departmental	721,500	721,500	342,826	47.52%	255,206	34.16%
Appropriations without Working Capital Reserve	55,125,182	54,630,768	33,469,354	61.26%	29,665,800	59.58%
Working Capital Reserve	952,737	1,447,151	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 33,469,354	59.68%	\$ 29,665,800	59.58%
Projected Net Position December 31	\$ 4,238,662	\$ 4,733,076				
Net Position as of Report Date			\$ 3,500,331			

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Auto Liability Fund (606)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 666,626	66.66%	\$ 666,666	66.67%
Investment Income	11,000	11,000	11,209	101.90%	10,212	92.84%
TOTAL REVENUES	<u>\$ 1,011,000</u>	<u>\$ 1,011,000</u>	<u>\$ 677,835</u>	67.05%	<u>\$ 676,878</u>	66.67%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 252,096	25.04%	\$ 286,221	28.19%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	252,096	25.04%	286,221	28.19%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,011,000</u>	<u>\$ 1,011,000</u>	<u>\$ 252,096</u>	24.94%	<u>\$ 286,221</u>	28.19%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,153,410			

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Fleet Management Fund (610)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 3,320,369	53.11%	\$ 3,141,641	52.83%
Miscellaneous	345,347	345,347	276,963	80.20%	261,523	92.74%
TOTAL REVENUES	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 3,597,332</u>	54.53%	<u>\$ 3,403,164</u>	54.64%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,483,015	\$ 3,856,914	59.49%	\$ 3,644,981	60.28%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	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	6,581,704	6,493,015	3,856,914	59.40%	3,644,981	60.27%
Working Capital Reserve	15,852	104,541	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 3,856,914</u>	58.46%	<u>\$ 3,644,981</u>	58.52%
Projected Net Position December 31	\$ 2,333,660	\$ 2,422,349				
Net Position as of Report Date			\$ 2,058,226			

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Group Self-Insurance Fund (605)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016		Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 32,840,492	67.69%	\$ 27,472,245	61.71%
Investment Income	163,767	163,767	175,924	107.42%	192,799	133.33%
Miscellaneous	-	-	736,934	-	451,657	-
Revenues without Use of Net Position	48,679,742	48,679,742	33,753,350	69.34%	28,116,701	62.95%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 33,753,350	67.47%	\$ 28,116,701	57.82%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 34,077,620	68.13%	\$ 29,058,212	59.76%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 50,029,740	\$ 50,029,740	\$ 34,077,620	68.11%	\$ 29,058,212	59.76%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 31,569,345			

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Risk Management Fund (602)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 3,332,458	66.65%	\$ 1,669,428	66.67%
Investment Income	96,000	96,000	67,257	70.06%	77,545	80.78%
Miscellaneous	-	-	12,589	-	9,831	-
Revenues without Use of Net Position	5,096,000	5,096,000	3,412,304	66.96%	1,756,804	67.57%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 3,412,304	47.96%	\$ 1,756,804	25.41%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 4,231,618	59.55%	\$ 4,788,279	69.25%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,115,444	\$ 7,115,444	\$ 4,231,618	59.47%	\$ 4,788,279	69.25%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 10,788,469			

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Workers' Compensation Fund (604)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 08/31/2016	Actuals YTD as of 08/31/2016	% Actual to Current Budget	Actuals YTD as of 08/31/2015	% Actual to 08/31/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 2,333,121	66.66%	\$ 1,466,667	66.67%
Investment Income	40,000	40,000	89,283	223.21%	80,979	202.45%
Miscellaneous	-	-	4,008	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	2,426,412	68.54%	1,547,646	69.09%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 2,426,412	55.87%	\$ 1,547,646	35.85%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 1,944,013	44.87%	\$ 2,160,400	50.05%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 4,342,786	\$ 4,342,786	\$ 1,944,013	44.76%	\$ 2,160,400	50.05%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,683,874			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 08/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Intergovernmental	\$ 3,631,525	\$ 3,385,384	\$ (246,141)	GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	\$ -	\$ 70,000
				GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(316,141)
				Total: Intergovernmental	-	(246,141)
Charges for Services	24,315,098	24,390,723	75,625	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	75,625
Contributions and Donations	13,200	26,388	13,188	GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				Total: Contributions and Donations	-	13,188
Miscellaneous	1,133,268	1,227,894	94,626	GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	74,626
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	20,000
				Total: Miscellaneous	-	94,626

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	7,828,670	7,244,474	(584,196)	To adjust budget for 90 day job vacancies.	(40,108)	(540,222)
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	(74,626)
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	(20,000)
				Total: Use of Fund Balance	(40,108)	(584,196)
Total: General Fund			(646,898)		(40,108)	(646,898)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	381,351	484,128	102,777	GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Miscellaneous	30,538	30,613	75	GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
Total: Fire and Emergency Medical Services District Fund			103,102		-	103,102
Police Services District Fund (106)						
Miscellaneous	336,289	338,789	2,500	GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
Total: Police Services District Fund			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Intergovernmental	119,196	121,196	2,000	GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
Contributions and Donations	67,600	72,770	5,170	GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				Total: Contributions and Donations	-	5,170
Miscellaneous	2,163,483	2,175,257	11,774	GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				Total: Miscellaneous	-	11,774
Total: Recreation Fund			18,944		-	18,944

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	6,975,000	7,045,227	70,227	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				Total: Charges for Services	-	70,227
<i>Total: Street Lighting Fund</i>			70,227		-	70,227
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	22,216	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,241,597	(450,480)	To adjust budget for 90 day job vacancies.	(78,375)	(450,480)
<i>Total: E-911 Fund</i>			(450,480)		(78,375)	(450,480)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	75,940	75,940	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	53,364
Use of Fund Balance	1,563,552	1,487,612	(75,940)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(53,364)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	311,051	311,051	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	303,960
Use of Fund Balance	708,060	397,009	(311,051)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(303,960)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	144,772	144,772	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,919	144,772
<i>Total: Sheriff Special Justice Fund</i>			144,772		3,919	144,772
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	12,671	12,671	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	12,671
<i>Total: Sheriff Special Treasury Fund</i>			12,671		-	12,671
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	76,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011
Airport Operating Fund (520)						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Miscellaneous	240,000	241,560	1,560	GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	1,560
Use of Net Position	12,476,982	11,390,756	(1,086,226)	To adjust budget for 90 day job vacancies.	(121,984)	(1,084,666)
				GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	(1,560)
<i>Total: Water and Sewer Operating Fund</i>			(1,084,666)		(121,984)	(1,084,666)
Total Revenue Budget Adjustments			\$ (1,742,362)		\$ (236,548)	\$ (1,742,362)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 08/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ -	\$ 101,247	\$ 101,247	To adjust budget for 90 day job vacancies.	\$ -	\$ (50,003)
				GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	151,250
				Total: County Administration	-	101,247
Financial Services	8,071,420	8,034,894	(36,526)	To adjust budget for 90 day job vacancies.	(11,290)	(36,526)
Transportation	17,143,295	16,973,566	(169,729)	To adjust budget for 90 day job vacancies.	-	(169,729)
Planning and Development	862,688	854,044	(8,644)	To adjust budget for 90 day job vacancies.	-	(8,644)
Police Services	6,475,486	6,389,443	(86,043)	To adjust budget for 90 day job vacancies.	(7,925)	(88,031)
				GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				Total: Police Services	(7,925)	(86,043)
Corrections	14,688,471	14,704,306	15,835	To adjust budget for 90 day job vacancies.	(20,893)	(38,765)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	-	54,600
				Total: Corrections	(20,893)	15,835
Community Services	6,258,306	6,307,016	48,710	To adjust budget for 90 day job vacancies.	-	(32,490)
				GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	-	70,000
				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				Total: Community Services	-	48,710
Community Services - Elections	9,112,381	9,082,626	(29,755)	To adjust budget for 90 day job vacancies.	-	(29,755)
Community Services Subsidies: Library In-House Services	800,865	791,038	(9,827)	To adjust budget for 90 day job vacancies.	-	(9,827)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	7,477,996	8,266,065	788,069	Transfer from Non-Departmental: Court Reporters Reserve.	-	196,100
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	499,300
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	91,800
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	-	788,069
Sheriff	79,171,142	80,202,142	1,031,000	Transfer from Non-Departmental Inmate Medical Reserve.	-	1,031,000
Judiciary	19,134,369	24,897,269	5,762,900	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,629,700
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	401,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,732,200
				Total: Judiciary	-	5,762,900
Probate Court	2,234,909	2,381,361	146,452	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	91,300
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Total: Probate Court	-	146,452
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,160,079	11,400	Transfer from Non-Departmental: Court Reporters Reserve.	-	11,400
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	813,531	(1,086,469)	Transfer to Corrections.	-	(54,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	-	(1,031,000)
				Total: Prisoner Medical Reserve	-	(1,086,469)
Indigent Defense Reserve	6,000,000	1,779,700	(4,220,300)	Transfer to Juvenile Court.	-	(499,300)
				Transfer to Judiciary.	-	(3,629,700)
				Transfer to Probate Court.	-	(91,300)
				Total: Indigent Defense Reserve	-	(4,220,300)
Court Reporters Reserve	2,400,000	460,300	(1,939,700)	Transfer to Juvenile Court.	-	(196,100)
				Transfer to Judiciary.	-	(1,732,200)
				Transfer to Solicitor General.	-	(11,400)
				Total: Court Reporters Reserve	-	(1,939,700)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Interpreters Reserve	560,000	62,700	(497,300)	Transfer to Juvenile Court.	-	(91,800)
				Transfer to Judiciary.	-	(401,000)
				Transfer to Probate Court.	-	(4,500)
				Total: Court Interpreters Reserve	-	(497,300)
Other Governmental Agencies	700,349	624,724	(75,625)	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	(75,625)
Total Non-Departmental			(7,819,394)		-	(7,819,394)
<i>Total: General Fund</i>			(646,898)		(40,108)	(646,898)
Development and Enforcement Services District Fund (104)						
Planning and Development	6,558,203	6,427,297	(130,906)	To adjust budget for 90 day job vacancies.	(54,275)	(130,906)
Contribution to Fund Balance	49,179	180,085	130,906	To adjust budget for 90 day job vacancies.	54,275	130,906
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,785,468	(696,397)	To adjust budget for 90 day job vacancies.	(46,780)	(799,499)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
				GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
Total Fire and Emergency Services					(46,780)	(696,397)
Contribution to Fund Balance	693,022	1,492,521	799,499	To adjust budget for 90 day job vacancies.	46,780	799,499
<i>Total: Fire and Emergency Services District Fund</i>			103,102		-	103,102

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Police Services District Fund (106)						
Police Services	91,265,154	90,036,540	(1,228,614)	To adjust budget for 90 day job vacancies.	(121,409)	(1,356,014)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	127,400
				Total: Police Services	(121,409)	(1,228,614)
Recorder's Court	1,566,808	1,659,708	92,900	Transfer from Non-Departmental: Indigent Defense Reserve.	-	25,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	67,500
				Total: Recorder's Court	-	92,900
Non-Departmental	5,231,914	5,011,614	(220,300)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(25,400)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(127,400)
				Transfer to Recorder's Court - From Court Interpreters Reserve.	-	(67,500)
				Total: Non-Departmental	-	(220,300)
Contribution to Fund Balance	2,361,301	3,719,815	1,358,514	To adjust budget for 90 day job vacancies.	121,409	1,356,014
				GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				Total: Contribution to Fund Balance	121,409	1,358,514
Total: Police Services District Fund			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	32,142,263	31,939,146	(203,117)	To adjust budget for 90 day job vacancies.	(46,544)	(210,117)
				GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
				GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				Total: Community Services	(46,544)	(203,117)
Contribution to Fund Balance	235,803	457,864	222,061	To adjust budget for 90 day job vacancies.	46,544	210,117
				GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				Total: Contribution to Fund Balance	46,544	222,061
<i>Total: Recreation Fund</i>			18,944		-	18,944

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Street Lighting Fund (002)						
Transportation	7,667,591	7,737,818	70,227	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				Total: Transportation	-	70,227
<i>Total: Street Lighting Fund</i>			70,227		-	70,227
District Attorney Federal Asset Sharing (080)						
District Attorney	145,514	167,730	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
E-911 Fund (095)						
Police Services	16,557,566	16,107,086	(450,480)	To adjust budget for 90 day job vacancies.	(78,375)	(450,480)
<i>Total: E-911 Fund</i>			(450,480)		(78,375)	(450,480)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	219,772	144,772	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,919	144,772
<i>Total: Sheriff Special Justice Fund</i>			144,772		3,919	144,772
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	162,671	12,671	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	12,671
<i>Total: Sheriff Special Treasury Fund</i>			12,671		-	12,671

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Sheriff Special State Fund (067)						
Sheriff Special Operations	60,000	136,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011
Airport Operating Fund (520)						
Transportation	987,487	976,726	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
Solid Waste Operating Fund (595)						
Support Services	42,607,567	42,572,956	(34,611)	To adjust budget for 90 day job vacancies.	(34,611)	(34,611)
Working Capital Reserve	1,544,916	1,579,527	34,611	To adjust budget for 90 day job vacancies.	34,611	34,611
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	482,742	438,446	(44,296)	To adjust budget for 90 day job vacancies.	(24,457)	(44,296)
Water Resources	29,373,832	29,288,716	(85,116)	To adjust budget for 90 day job vacancies.	-	(85,116)
Working Capital Reserve	1,417,963	1,547,375	129,412	To adjust budget for 90 day job vacancies.	24,457	129,412
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,178,486	(1,084,666)	To adjust budget for 90 day job vacancies.	(121,984)	(1,084,666)
<i>Total: Water and Sewer Operating Fund</i>			(1,084,666)		(121,984)	(1,084,666)
Administrative Support Fund (665)						
Financial Services	8,263,889	8,193,000	(70,889)	To adjust budget for 90 day job vacancies.	(21,574)	(70,889)
Human Resources	3,455,094	3,426,605	(28,489)	To adjust budget for 90 day job vacancies.	(12,442)	(28,489)
Information Technology	25,490,656	25,185,794	(304,862)	To adjust budget for 90 day job vacancies.	(22,108)	(304,862)
Support Services	10,240,470	10,150,296	(90,174)	To adjust budget for 90 day job vacancies.	(30,235)	(90,174)
Working Capital Reserve	952,737	1,447,151	494,414	To adjust budget for 90 day job vacancies.	86,359	494,414
<i>Total: Administrative Support Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management (610)						
Support Services	6,571,704	6,483,015	(88,689)	To adjust budget for 90 day job vacancies.	-	(88,689)
Working Capital Reserve	15,852	104,541	88,689	To adjust budget for 90 day job vacancies.	-	88,689
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,742,362)		\$ (236,548)	\$ (1,742,362)