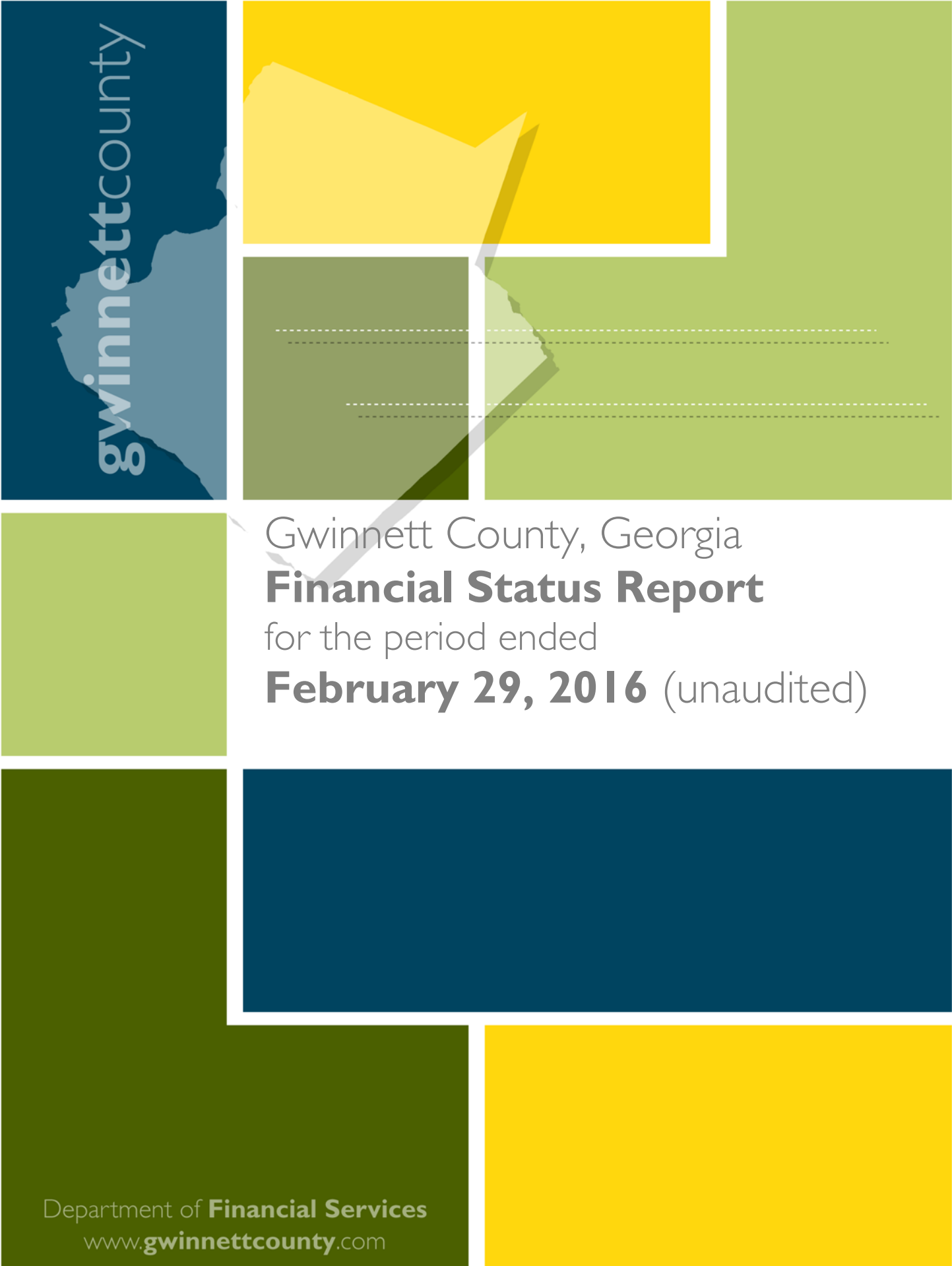




gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**February 29, 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:** March 22, 2016

**SUBJECT:** Monthly Financial Report for the Period Ended February 29, 2016

This report, which includes unaudited information for the fiscal year through February 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:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 52

# Executive Summary

This report begins with a financial analysis summarizing year-over-year variances and budget versus actual variances. The analysis is followed by a discussion of notable events that occurred in February and early March, including the finalization of the 2015 tax digest and initial preparations for the fiscal year 2017 budget process. A summary of recurring monthly financial trends is also presented.

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

## Financial Analysis

Charges for services in the E-911 Fund are up approximately 45 percent from this same time last year and are currently exceeding budgeted expectations. The year-over-year increase is attributable to increases in collections for landline, wireless, and Voice over Internet Protocol (VoIP) fees due to a rate increase that went into effect January 1, 2015. There is a lag in the collection of these fees, and most revenues collected through February last year applied to the fourth quarter of 2014, prior to the rate increase.

## 2015 Tax Digest

During the month of February, the Tax Assessor's Office finalized the 2015 property tax digest. The final net countywide digest was \$25.9 billion, which is a 1.4 percent increase over 2014. This growth rate was negatively impacted by the motor vehicle title ad valorem tax (TAVT) implemented in 2013, which has caused motor vehicle taxes to decline as citizens transition from the old method of paying the annual "birthday tax" for their vehicles to TAVT (paying a one-time fee at the time a title is transferred). From 2014 to 2015, motor vehicle ad valorem tax revenue decreased by \$2.8 million in the General Fund. If the motor vehicle portion was removed from the year-over-year calculation, the countywide digest would have increased 4 percent.

## 2017 Budget Preparation

As part of the fiscal year 2017 budget process, departments have submitted their capital technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets in April.

## Recurring Monthly Financial Trends

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

As previously mentioned in the "2015 Tax Digest" discussion on the previous page, funds that receive motor vehicle ad valorem taxes, most notably the General Fund, Recreation Fund, and 2003 G.O. Bond Debt Service Fund, 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. The County has received revenue from TAVT to make up for this loss in motor vehicle taxes.

Indirect cost charges are up across all funds by a net of 24.5 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.

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.

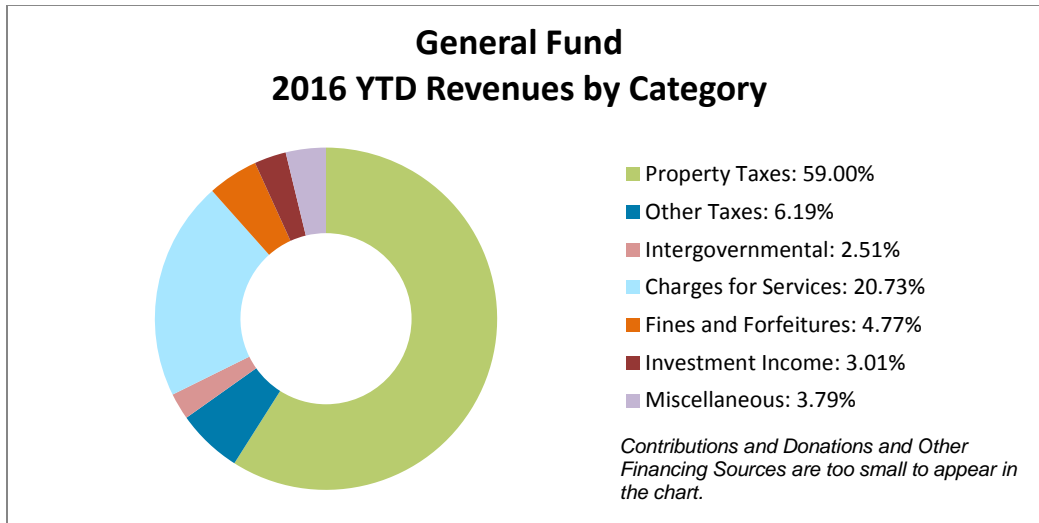
Revenues related to development and construction in the Development and Enforcement Services District, Fire and EMS, and Water and Sewer Operating Funds reflect increases over last year as market conditions remain favorable. Specifically, the revenues showing increases include licenses and permits and 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 95 percent of the budget for the 2003 G.O. Bond Debt Service Fund and nearly 62 percent of the budget for the Stadium Fund has been expended. This is due to principal and interest payments made in January.

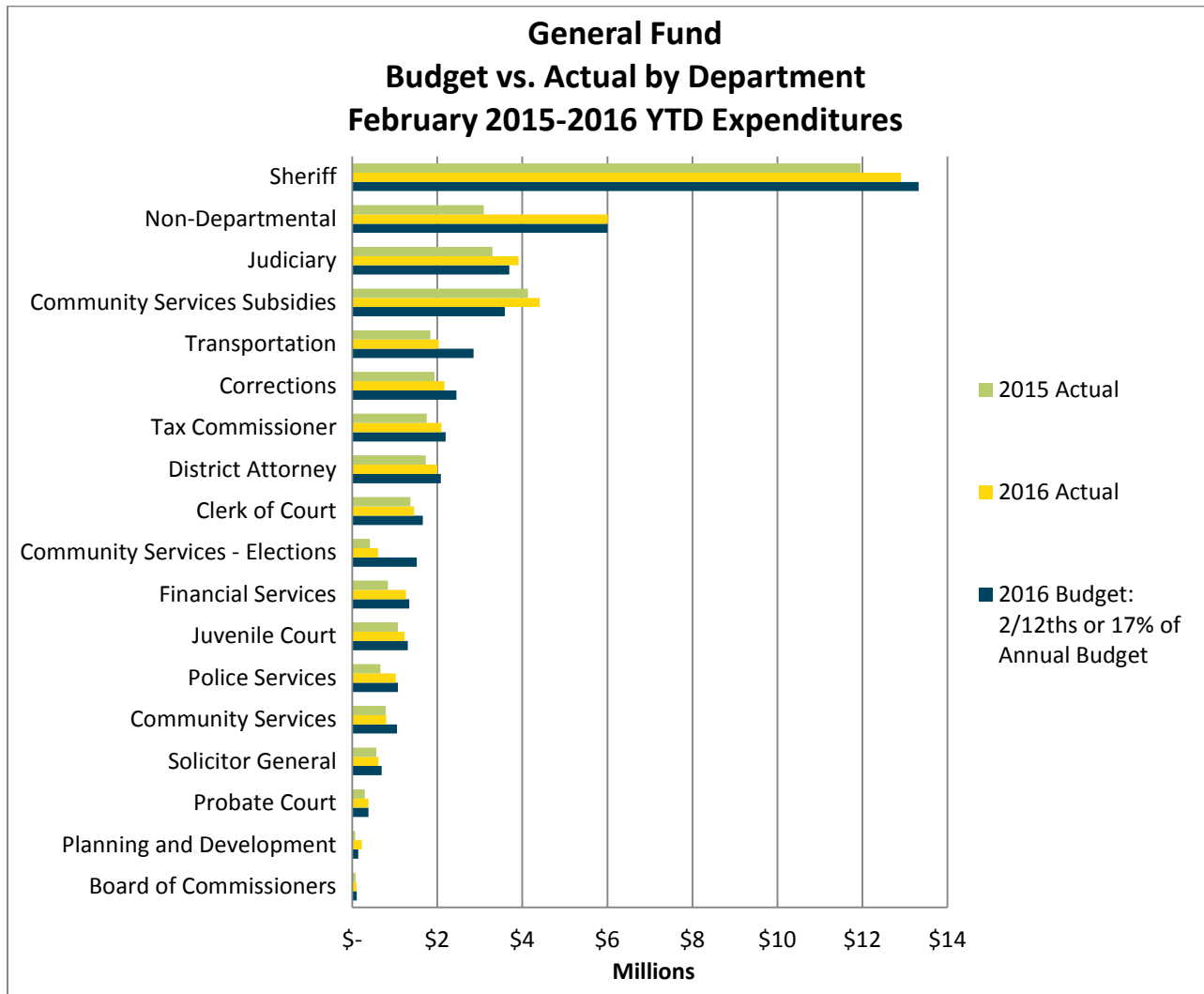
Expenditures in the Risk Management Fund reflect annual insurance premiums paid in January. As a result, year-to-date expenditures are temporarily over budget.

## General Fund (page 11)

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



Current year motor vehicle taxes and prior year property taxes make up 59 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.



Non-Departmental expenditures are significantly higher than this same time last year. This is primarily due to the timing of a large payment for the maintenance of our 800 MHz radio system. The payment was made in February this year, but it was made in March last year.

Judiciary expenditures are higher than this same time last year and are currently coming in over budget. There is a trend of increased expenditures in the General Fund for interpreters, indigent defense, and court reporters resulting from rate increases and a change in the way the State allows them to be billed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

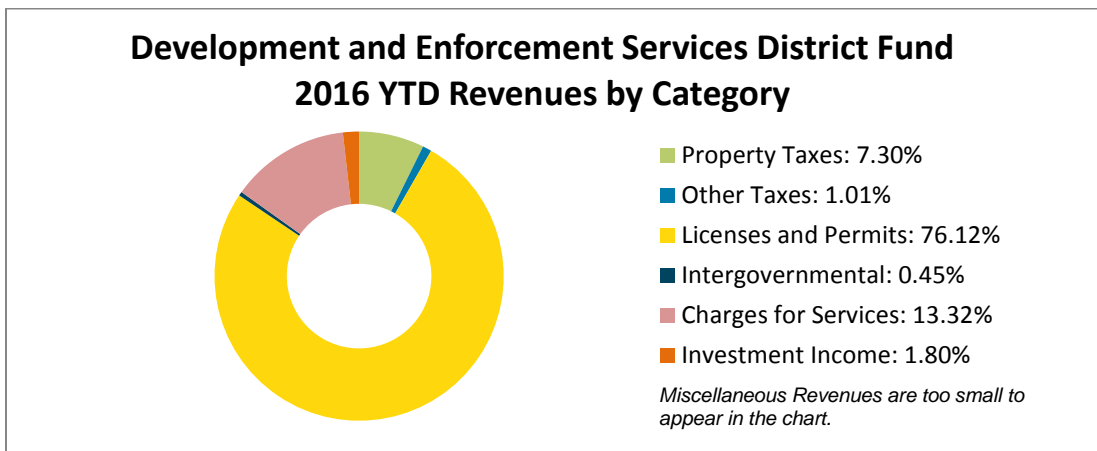
Community services subsidies are over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community services subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2016.

Planning and Development expenditures are higher than this same time last year and are currently coming in over budget. This is primarily due to the timing of a license support

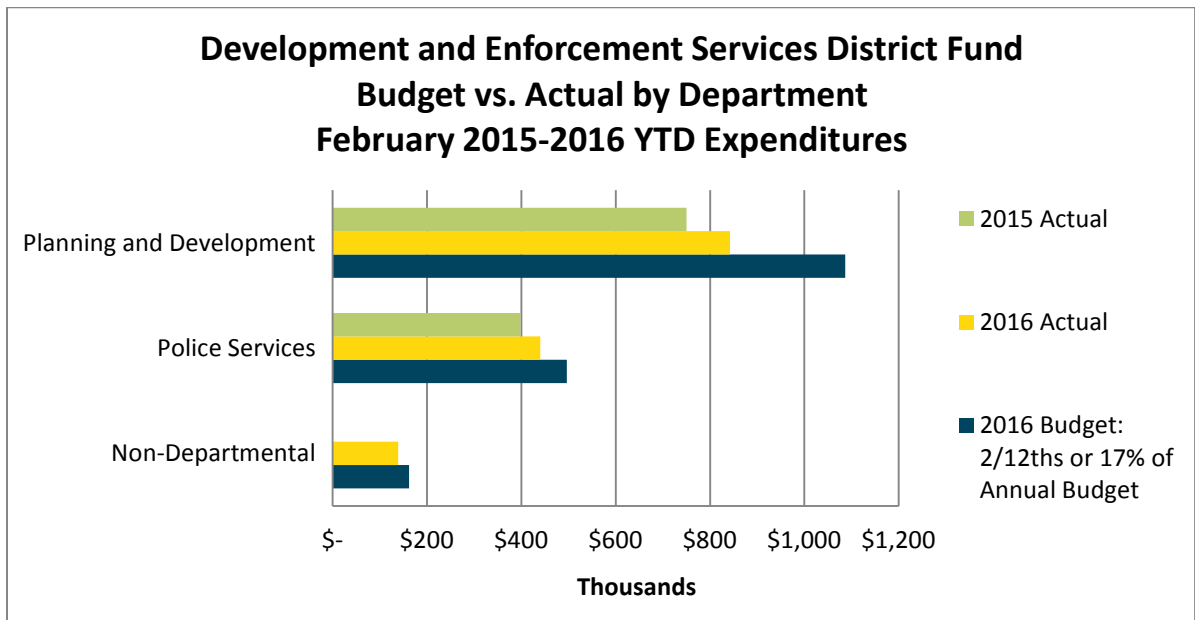
agreement payment. This year the payment was made in February, but last year the payment occurred later in the year.

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

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

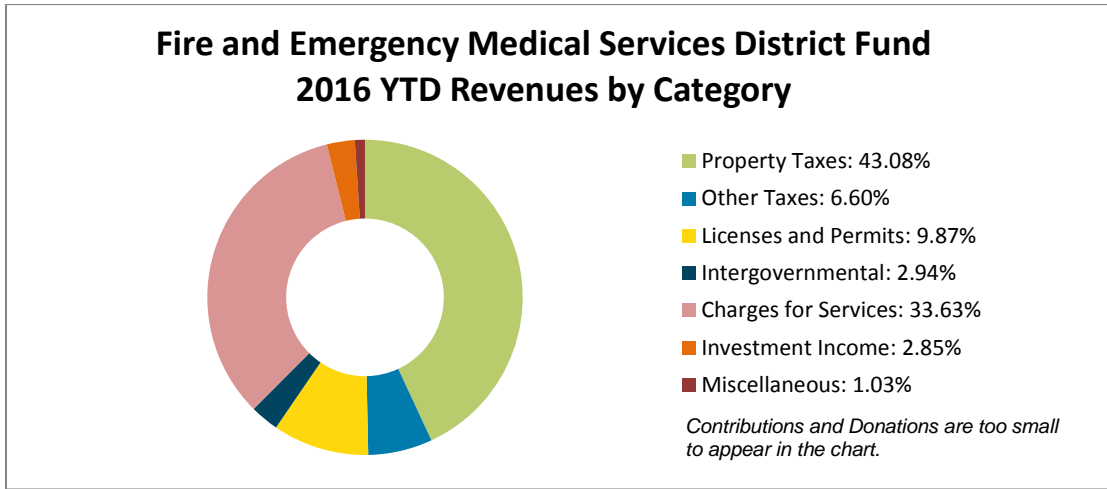


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 57 percent of the fund’s annual budget.

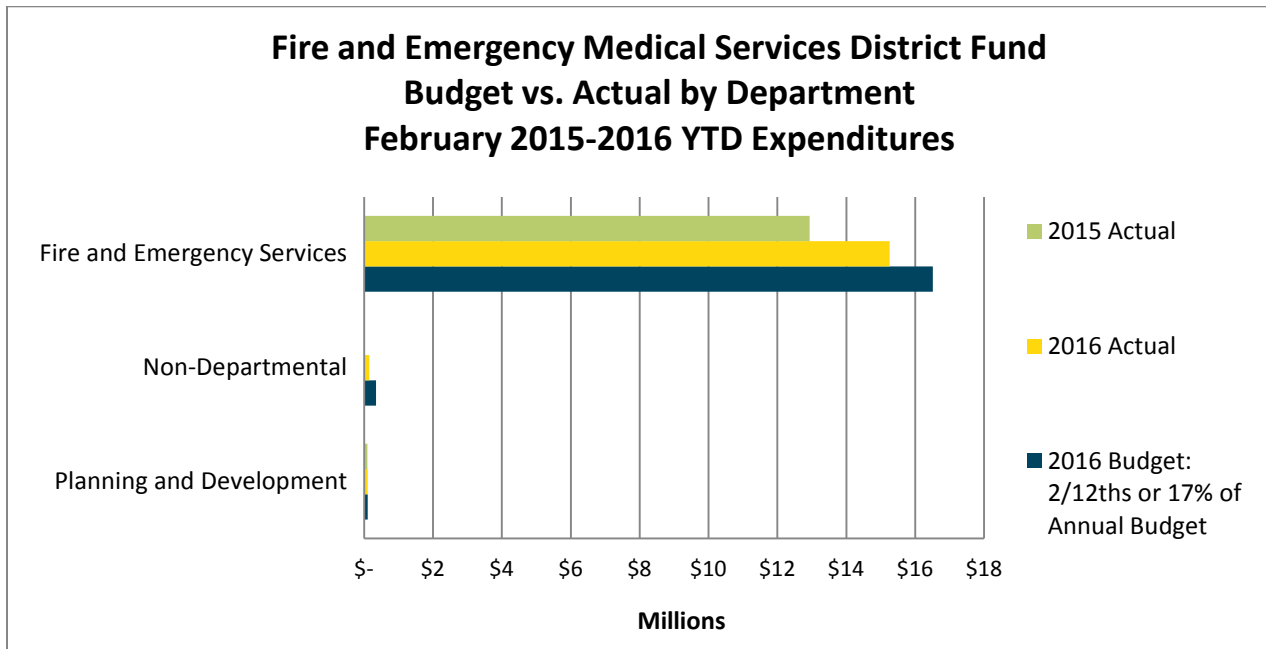


# Fire and Emergency Medical Services District Fund (page 15)

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



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



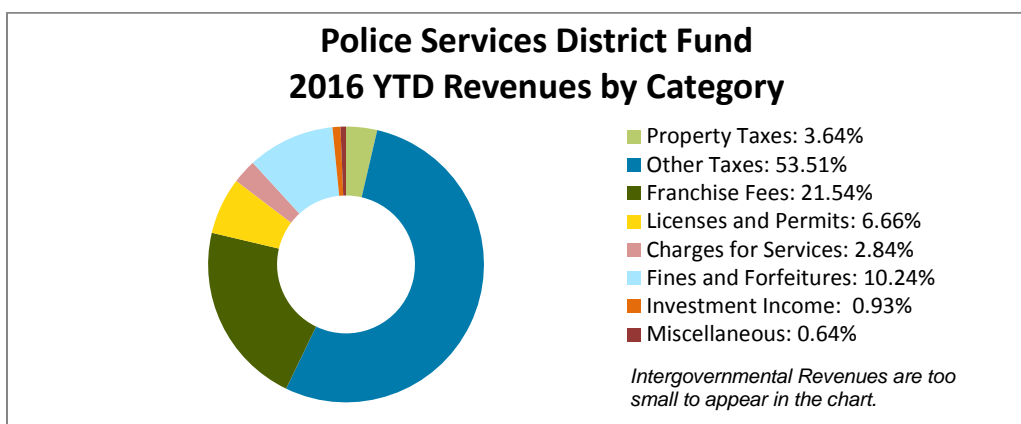
As shown in the chart above, Fire and Emergency Services expenditures are approximately 18 percent higher than this same time last year. The increase is primarily attributable to a



temporary increase in personnel costs due to 15 month recruit classes that will conclude late this spring. Although these expenditures are higher than last year, they are still under budget based on the percentage of the fiscal year that has lapsed.

## Police Services District Fund (page 17)

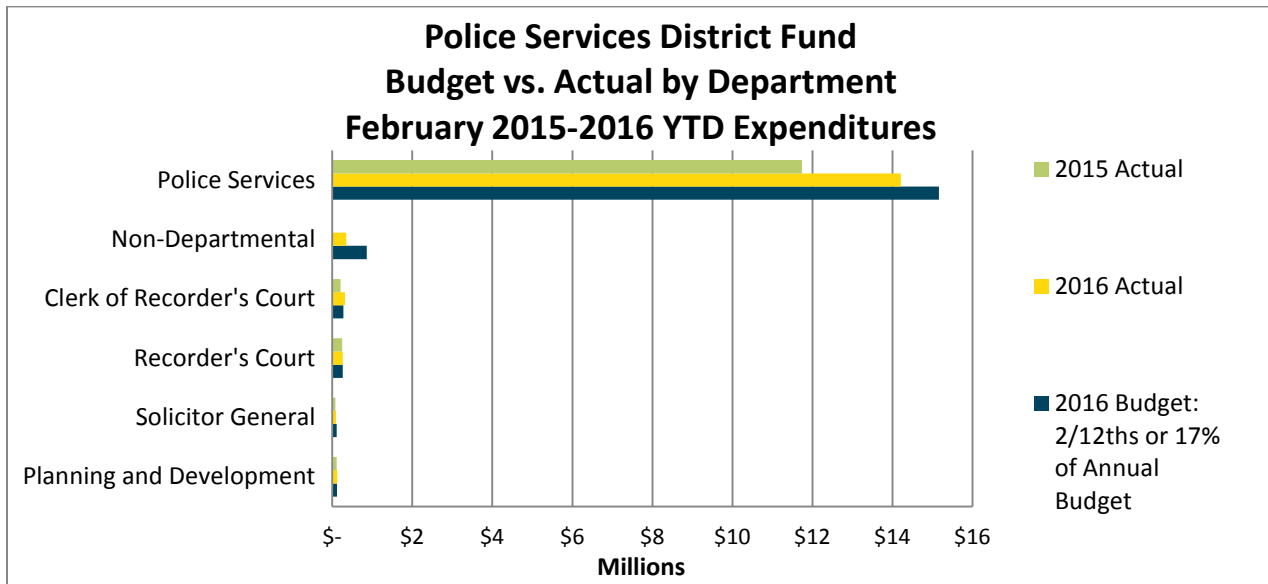
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

Although the chart above shows current year-to-date revenues collected are primarily from franchise fees and other taxes, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 58 percent of the fund's annual budget.

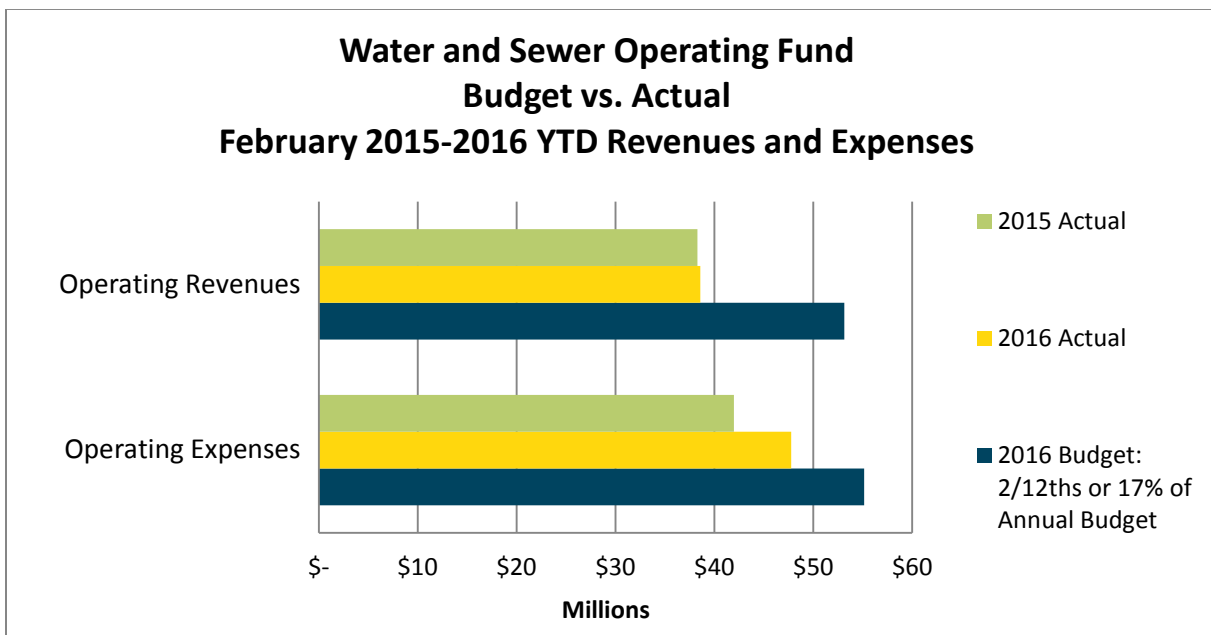
Revenues in the Police Services District Fund are down approximately 12 percent from last year and are currently under budget. This is primarily due to decreases in taxes and licenses and permits resulting from the timing of processing revenues. These revenues are expected to stabilize within the next couple months.



As shown in the chart above, Police Services expenditures are significantly higher than this same time last year. The increase is primarily due to a one-time transfer to capital vehicles for future vehicle needs. Despite the year-over-year increase, these expenditures remain under budget based on the percentage of the fiscal year that has lapsed.

## Water and Sewer Operating Fund (page 45)

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



Year-to-date Water and Sewer Operating Fund revenues through February 2016 are approximately 0.7 percent, or \$276,000, higher than this time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charges.

Although revenues are higher than this time last year, they are approximately 27.4 percent, or \$14.6 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Additionally, consumption of water is seasonal in nature, and revenues this time of year are lower compared to the summer months when demand increases.

Year-to-date Water and Sewer Operating Fund expenses through February 2016 are approximately 13.7 percent, or \$5.8 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.

Although year-to-date expenses are higher than this time last year, they are approximately 13.4 percent, or \$7.4 million, under budget. The variance is primarily attributable to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 145,431,319	\$ 145,431,319	\$ 145,431,319			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 4,832,608	2.18%	\$ 5,221,832	2.44%
Intergovernmental	3,631,525	3,385,384	186,152	5.50%	256,406	9.02%
Charges for Services	24,315,098	24,315,098	1,537,014	6.32%	1,595,524	7.10%
Fines and Forfeitures	4,495,461	4,495,461	353,825	7.87%	365,313	6.71%
Investment Income	547,351	547,351	223,484	40.83%	213,124	41.52%
Contributions and Donations	13,200	13,200	1,301	9.86%	3,807	4.60%
Miscellaneous	1,133,268	1,133,268	281,041	24.80%	242,765	19.00%
Other Financing Sources	165,000	165,000	27,500	16.67%	27,500	13.90%
Revenues without Use of Fund Balance	256,376,746	256,130,605	7,442,925	2.91%	7,926,271	3.21%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,604,787	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 273,205,416</b>	<b>\$ 272,735,392</b>	<b>\$ 7,442,925</b>	<b>2.73%</b>	<b>\$ 7,926,271</b>	<b>3.21%</b>
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 96,394	15.30%	\$ 76,761	10.64%
Financial Services	8,071,420	8,041,644	1,266,622	15.75%	840,035	10.24%
Tax Commissioner	13,191,995	13,191,995	2,098,957	15.91%	1,748,204	14.47%
Transportation	17,143,295	17,110,397	2,030,775	11.87%	1,837,125	11.25%
Planning and Development	862,688	852,489	223,013	26.16%	71,670	8.56%
Police Services	6,475,486	6,453,592	1,025,234	15.89%	665,516	12.26%
Corrections	14,688,471	14,705,484	2,167,106	14.74%	1,937,470	14.53%
Community Services	6,258,306	6,318,268	796,625	12.61%	785,095	14.14%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	215,450	24.25%	211,525	25.00%
Board of Health	1,564,391	1,564,391	-	0.00%	-	0.00%
Coalition for Health and Human Services	55,074	55,074	-	0.00%	-	0.00%
Department of Family and Children's Services	660,638	660,638	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	-	0.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	800,865	788,239	66,959	8.49%	70,670	9.12%
Library Subsidy	16,450,791	16,450,791	4,112,698	25.00%	3,842,017	24.29%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Total Community Services Subsidies	21,539,409	21,526,783	4,403,805	20.46%	4,132,910	20.11%
Community Services - Elections	9,112,381	9,098,991	603,778	6.64%	416,588	21.95%
Juvenile Court	7,477,996	7,832,396	1,230,476	15.71%	1,073,781	15.91%
Sheriff	79,171,142	79,942,442	12,909,804	16.15%	11,954,389	15.76%
Clerk of Court	9,944,409	9,944,409	1,456,789	14.65%	1,369,531	14.88%
Judiciary	19,134,369	22,155,169	3,914,507	17.67%	3,296,748	16.09%
Probate Court	2,234,909	2,270,509	383,774	16.90%	296,681	13.62%
District Attorney	12,891,415	12,498,822	2,001,194	16.01%	1,727,731	14.62%
Solicitor General	4,148,679	4,152,479	613,900	14.78%	561,914	15.63%
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	1,007,544	16.67%	999,229	16.67%

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**GENERAL FUND (001) continued**

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016	% Actual to Current Budget	Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Contribution to Capital Vehicles	101,204	101,204	75,890	74.99%	-	-
Contribution to Transit	6,350,572	6,350,572	1,058,429	16.67%	803,262	16.67%
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	1,090,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	324,206	23.65%	216,456	16.57%
Other Miscellaneous	120,773	120,773	10,016	8.29%	10,017	9.94%
OPEB Reserve	-	3,274	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	6,880	3.36%	19,200	12.39%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,921,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	1,321,800	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	302,400	-	0.00%	-	0.00%
Pension Reserve	-	1,203	-	0.00%	-	0.00%
Motor Vehicle Contributions	7,807,961	7,807,961	-	0.00%	-	-
800 MHZ Maintenance	2,891,929	2,891,929	2,472,327	85.49%	11,458	0.40%
Other Governmental Agencies	700,349	700,349	56,976	8.14%	36,891	18.67%
Total Non-Departmental	40,228,862	36,009,339	6,012,268	16.70%	3,096,513	9.93%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 273,205,416</b>	<b>\$ 272,735,392</b>	<b>\$ 43,235,021</b>	<b>15.85%</b>	<b>\$ 35,888,662</b>	<b>14.59%</b>
Projected Fund Balance December 31	<b>\$ 128,602,649</b>	<b>\$ 128,826,532</b>				
Estimated Fund Balance as of Report Date			<b>\$ 109,639,223</b>			

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## 2003 GENERAL OBLIGATION 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 89,770	1.37%	\$ 86,012	1.41%
Intergovernmental	28,687	28,687	3,348	11.67%	2,101	8.04%
Investment Income	-	-	3,656	-	1,727	-
<b>TOTAL REVENUES</b>	<b>\$ 6,598,597</b>	<b>\$ 6,598,597</b>	<b>\$ 96,774</b>	<b>1.47%</b>	<b>\$ 89,840</b>	<b>1.46%</b>
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 3,975,738	94.88%	\$ 3,852,738	93.01%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	3,975,738	94.88%	3,852,738	93.01%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,598,597</b>	<b>\$ 6,598,597</b>	<b>\$ 3,975,738</b>	<b>60.25%</b>	<b>\$ 3,852,738</b>	<b>62.73%</b>
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Estimated Fund Balance as of Report Date			\$ 11,987,879			

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## DEVELOPMENT AND ENFORCEMENT SERVICES 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 60,291	0.98%	\$ 63,501	1.05%
Licenses and Permits	3,310,200	3,310,200	552,759	16.70%	534,394	17.63%
Intergovernmental	28,499	28,499	3,249	11.40%	1,903	7.72%
Charges for Services	497,610	497,610	96,742	19.44%	83,926	20.41%
Investment Income	32,263	32,263	13,067	40.50%	7,884	37.54%
Miscellaneous	-	-	561	-	452	-
Other Financing Sources	544,742	544,742	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,554,317</b>	<b>\$ 10,554,317</b>	<b>\$ 726,669</b>	<b>6.89%</b>	<b>\$ 692,060</b>	<b>6.97%</b>
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,517,503	\$ 842,144	12.92%	\$ 750,005	12.28%
Police Services	2,976,602	2,976,602	440,380	14.79%	398,274	14.96%
Non-Departmental	970,333	971,212	139,139	14.33%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,465,317	1,421,663	13.58%	1,148,279	12.95%
Contribution to Fund Balance	49,179	89,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,554,317</b>	<b>\$ 10,554,317</b>	<b>\$ 1,421,663</b>	<b>13.47%</b>	<b>\$ 1,148,279</b>	<b>11.57%</b>
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,687,238				
Estimated Fund Balance as of Report Date			\$ 7,903,244			

# YTD financial report 2016 gwinnettcountry

## FIRE AND EMERGENCY MEDICAL SERVICES 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 45,471,540	\$ 45,471,540	\$ 45,471,540			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 752,120	0.93%	\$ 793,001	1.01%
Licenses and Permits	791,422	791,422	149,477	18.89%	126,841	18.09%
Intergovernmental	381,351	381,351	44,468	11.66%	27,973	8.06%
Charges for Services	15,574,100	15,574,100	509,202	3.27%	891,748	6.45%
Investment Income	125,976	125,976	43,220	34.31%	23,158	33.84%
Contributions and Donations	-	-	250	-	-	0.00%
Miscellaneous	30,538	30,788	15,675	50.91%	13,275	46.58%
Other Financing Sources	4,842,147	4,842,147	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 102,880,664</b>	<b>\$ 102,880,914</b>	<b>\$ 1,514,412</b>	<b>1.47%</b>	<b>\$ 1,875,996</b>	<b>1.94%</b>
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 105,416	16.13%	\$ 93,510	16.05%
Fire and Emergency Services	99,481,865	99,082,996	15,254,378	15.40%	12,932,545	13.77%
Non-Departmental	2,052,328	2,060,956	155,355	7.54%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,797,401	15,515,149	15.24%	13,026,055	13.65%
Contribution to Fund Balance	693,022	1,083,513	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 102,880,664</b>	<b>\$ 102,880,914</b>	<b>\$ 15,515,149</b>	<b>15.08%</b>	<b>\$ 13,026,055</b>	<b>13.44%</b>
Projected Fund Balance December 31	\$ 46,164,562	\$ 46,555,053				
Estimated Fund Balance as of Report Date			\$ 31,470,803			



# YTD financial report 2016 gwinnettcountry

## LOGANVILLE EMERGENCY MEDICAL SERVICES 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
	Estimated Fund Balance January 1	\$ 780,142	\$ 780,142		\$ 780,142	
Revenue:						
Investment Income	\$ 4,004	\$ 4,004	\$ 778	19.43%	\$ 784	19.32%
Revenues without Use of Fund Balance	4,004	4,004	778	19.43%	784	19.32%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,777</b>	<b>\$ 42,777</b>	<b>\$ 778</b>	<b>1.82%</b>	<b>\$ 784</b>	<b>3.16%</b>
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 157	0.37%	\$ 161	0.65%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 42,777</b>	<b>\$ 42,777</b>	<b>\$ 157</b>	<b>0.37%</b>	<b>\$ 161</b>	<b>0.65%</b>
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Estimated Fund Balance as of Report Date			\$ 780,763			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 5,861,936	10.48%	\$ 6,768,279	12.41%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	495,953	12.34%	606,236	15.24%
Intergovernmental	160,373	160,373	18,131	11.31%	10,389	7.24%
Charges for Services	1,222,717	1,222,717	211,836	17.33%	207,634	16.95%
Fines and Forfeitures	10,885,215	10,885,215	762,539	7.01%	815,565	8.21%
Investment Income	198,181	198,181	69,138	34.89%	36,999	26.56%
Miscellaneous	336,289	338,789	47,810	14.11%	76,848	31.32%
Other Financing Sources	2,421,074	2,421,074	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 103,452,220</b>	<b>\$ 103,454,720</b>	<b>\$ 7,467,343</b>	<b>7.22%</b>	<b>\$ 8,521,950</b>	<b>8.61%</b>
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 126,221	17.49%	\$ 108,372	15.61%
Police Services	91,265,154	90,976,876	14,211,642	15.62%	11,737,891	13.83%
Recorder's Court	1,566,808	1,586,908	264,176	16.65%	243,962	16.41%
Solicitor General	650,351	650,351	90,521	13.92%	80,906	10.77%
Clerk of Recorder's Court	1,654,925	1,654,925	320,509	19.37%	209,222	13.49%
Non-Departmental	5,231,914	5,163,578	349,338	6.77%	-	0.00%
Appropriations without Contribution to Fund Balance	101,090,919	100,754,405	15,362,407	15.25%	12,380,353	13.41%
Contribution to Fund Balance	2,361,301	2,700,315	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 103,452,220</b>	<b>\$ 103,454,720</b>	<b>\$ 15,362,407</b>	<b>14.85%</b>	<b>\$ 12,380,353</b>	<b>12.51%</b>
Projected Fund Balance December 31	\$ 48,324,566	\$ 48,663,580				
Estimated Fund Balance as of Report Date			\$ 38,068,201			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 15,869,415	\$ 15,869,415	\$ 15,869,415			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 349,201	1.34%	\$ 334,898	1.34%
Intergovernmental	119,196	119,196	13,254	11.12%	8,314	8.03%
Charges for Services	4,163,019	4,163,019	459,817	11.05%	409,542	10.20%
Investment Income	56,435	56,435	21,065	37.33%	11,855	22.63%
Contributions and Donations	67,600	67,600	170	0.25%	400	15.38%
Miscellaneous	2,163,483	2,165,983	385,854	17.81%	334,930	16.38%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 32,593,754</b>	<b>\$ 32,596,254</b>	<b>\$ 1,229,361</b>	<b>3.77%</b>	<b>\$ 1,099,939</b>	<b>3.51%</b>
Appropriations:						
Community Services	\$ 32,142,263	\$ 32,092,517	\$ 4,152,067	12.94%	\$ 3,845,771	12.36%
Support Services	149,456	149,456	21,879	14.64%	18,230	12.11%
Non-Departmental	66,232	67,306	205	0.30%	-	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,309,279	4,174,151	12.92%	3,864,001	12.35%
Contribution to Fund Balance	235,803	286,975	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 32,593,754</b>	<b>\$ 32,596,254</b>	<b>\$ 4,174,151</b>	<b>12.81%</b>	<b>\$ 3,864,001</b>	<b>12.34%</b>
Projected Fund Balance December 31	\$ 16,105,218	\$ 16,156,390				
Estimated Fund Balance as of Report Date			\$ 12,924,625			

# YTD financial report 2016 gwinnettcountry

## GWINNETT PLACE TAD FUND (165)

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

	FY 2016			FY 2015		
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016	% Actual to Current Budget	Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated 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-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 241,165	\$ 241,165	\$ 241,165			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 241,165	\$ 241,165				
Estimated Fund Balance as of Report Date			\$ 241,165			

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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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 800,635	\$ 800,635	\$ 800,635			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,062	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ 2,062	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 800,635	\$ 800,635				
Estimated Fund Balance as of Report Date			\$ 802,697			

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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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Estimated 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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 290	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 12,107	\$ 12,107				
Estimated Fund Balance as of Report Date			\$ 12,397			



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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 320	0.28%	\$ 244	0.21%
Investment Income	6,149	6,149	1,173	19.08%	1,159	19.65%
Revenues without Use of Fund Balance	121,289	121,289	1,493	1.23%	1,403	1.14%
Use of Fund Balance	311	311	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>	<b>\$ 1,493</b>	<b>1.23%</b>	<b>\$ 1,403</b>	<b>1.14%</b>
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 1,017	0.84%	\$ 928	0.77%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>	<b>\$ 1,017</b>	<b>0.84%</b>	<b>\$ 928</b>	<b>0.77%</b>
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Estimated Fund Balance as of Report Date			\$ 1,277,260			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 6,975,000	\$ 11,320	0.16%	\$ 10,540	0.15%
Investment Income	7,007	7,007	2,902	41.42%	3,326	38.94%
Revenues without Use of Fund Balance	6,982,007	6,982,007	14,222	0.20%	13,866	0.20%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,667,591</b>	<b>\$ 7,667,591</b>	<b>\$ 14,222</b>	<b>0.19%</b>	<b>\$ 13,866</b>	<b>0.18%</b>
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,667,591	\$ 618,622	8.07%	\$ 624,196	8.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,667,591</b>	<b>\$ 7,667,591</b>	<b>\$ 618,622</b>	<b>8.07%</b>	<b>\$ 624,196</b>	<b>8.06%</b>
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Estimated Fund Balance as of Report Date			\$ 1,396,420			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 95,580	15.32%	\$ 100,777	10.91%
Investment Income	2,465	2,465	391	15.86%	430	-
Revenues without Use of Fund Balance	626,408	626,408	95,971	15.32%	101,207	10.96%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 95,971</b>	<b>10.00%</b>	<b>\$ 101,207</b>	<b>10.54%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 68,691	7.16%	\$ 13,011	1.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 68,691</b>	<b>7.16%</b>	<b>\$ 13,011</b>	<b>1.36%</b>
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Estimated Fund Balance as of Report Date			\$ 2,407,037			

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## CORRECTIONS INMATE FUND (085)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 12,614	16.38%	\$ 11,849	16.57%
Miscellaneous	6,000	6,000	1,906	31.77%	1,114	14.47%
<b>TOTAL REVENUES</b>	<b>\$ 83,000</b>	<b>\$ 83,000</b>	<b>\$ 14,520</b>	<b>17.49%</b>	<b>\$ 12,963</b>	<b>16.37%</b>
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 5,371	8.84%	\$ 7,766	10.32%
Appropriations without Contribution to Fund Balance	60,725	60,725	5,371	8.84%	7,766	10.32%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 83,000</b>	<b>\$ 83,000</b>	<b>\$ 5,371</b>	<b>6.47%</b>	<b>\$ 7,766</b>	<b>9.81%</b>
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Estimated Fund Balance as of Report Date			\$ 166,758			

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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 Attorney

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 68,286	8.10%	\$ 75,241	7.97%
Investment Income	-	-	533	-	252	-
Miscellaneous	-	-	338	-	317	-
Revenues without Use of Fund Balance	842,968	842,968	69,157	8.20%	75,810	8.03%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,128,981</b>	<b>\$ 1,128,981</b>	<b>\$ 69,157</b>	<b>6.13%</b>	<b>\$ 75,810</b>	<b>6.32%</b>
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 74,698	16.77%	\$ 65,984	12.35%
Solicitor General	683,446	683,446	88,843	13.00%	76,063	11.42%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,128,981</b>	<b>\$ 1,128,981</b>	<b>\$ 163,541</b>	<b>14.49%</b>	<b>\$ 142,047</b>	<b>11.83%</b>
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Estimated Fund Balance as of Report Date			\$ 1,222,825			

# YTD financial report 2016 gwinnettcountry

## DISTRICT ATTORNEY 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Investment Income	\$ -	\$ -	\$ 24	-	\$ 31	-
Revenues without Use of Fund Balance	-	-	24	-	31	-
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 145,514</b>	<b>\$ 145,514</b>	<b>\$ 24</b>	<b>0.02%</b>	<b>\$ 31</b>	<b>0.01%</b>
Appropriations:						
District Attorney	\$ 145,514	\$ 145,514	\$ 1,818	1.25%	\$ 950	0.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 145,514</b>	<b>\$ 145,514</b>	<b>\$ 1,818</b>	<b>1.25%</b>	<b>\$ 950</b>	<b>0.44%</b>
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Estimated Fund Balance as of Report Date			\$ 284,505			

# YTD financial report 2016 gwinnettcountry

## E-911 FUND (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 3,388,329	21.37%	\$ 2,339,027	16.79%
Investment Income	130,922	130,922	36,293	27.72%	26,192	19.36%
Miscellaneous	-	-	540	-	777	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	3,425,162	21.42%	2,365,996	16.82%
Use of Fund Balance	4,692,077	4,564,651	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 20,681,055</b>	<b>\$ 20,553,629</b>	<b>\$ 3,425,162</b>	<b>16.66%</b>	<b>\$ 2,365,996</b>	<b>12.28%</b>
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,427,325	\$ 2,212,584	13.47%	\$ 1,903,322	12.23%
Non-Departmental	4,123,489	4,126,304	-	0.00%	76,995	2.08%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 20,681,055</b>	<b>\$ 20,553,629</b>	<b>\$ 2,212,584</b>	<b>10.76%</b>	<b>\$ 1,980,317</b>	<b>10.28%</b>
Projected Fund Balance December 31	\$ 21,594,869	\$ 21,722,295				
Estimated Fund Balance as of Report Date			\$ 27,499,524			

# YTD financial report 2016 gwinnettcountry

## JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 9,867	19.09%	\$ 7,453	12.90%
<b>TOTAL REVENUES</b>	<b>\$ 51,678</b>	<b>\$ 51,678</b>	<b>\$ 9,867</b>	<b>19.09%</b>	<b>\$ 7,453</b>	<b>12.90%</b>
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 7,192	14.89%	\$ 8,366	16.22%
Appropriations without Contribution to Fund Balance	48,313	48,313	7,192	14.89%	8,366	16.22%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 51,678</b>	<b>\$ 51,678</b>	<b>\$ 7,192</b>	<b>13.92%</b>	<b>\$ 8,366</b>	<b>14.48%</b>
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Estimated Fund Balance as of Report Date			\$ 99,986			



# YTD financial report 2016 gwinnettcountry

## POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 29,374	-
Revenues without Use of Fund Balance	-	-	-	-	29,374	-
Use of Fund Balance	1,563,552	1,563,552	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,563,552</b>	<b>\$ 1,563,552</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 29,374</b>	<b>2.84%</b>
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 59,223	3.79%	\$ 31,362	3.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,563,552</b>	<b>\$ 1,563,552</b>	<b>\$ 59,223</b>	<b>3.79%</b>	<b>\$ 31,362</b>	<b>3.03%</b>
Projected Fund Balance December 31	\$ 707,108	\$ 707,108				
Estimated Fund Balance as of Report Date			\$ 2,211,437			

# YTD financial report 2016 gwinnettcountry

## POLICE SPECIAL STATE FUND (072)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenue:						
Fines and Forfeitures	\$ -	\$ 213,752	\$ 213,752	100.00%	\$ 65,499	-
Revenues without Use of Fund Balance	-	213,752	213,752	100.00%	65,499	-
Use of Fund Balance	708,060	494,308	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 708,060</b>	<b>\$ 708,060</b>	<b>\$ 213,752</b>	<b>30.19%</b>	<b>\$ 65,499</b>	<b>7.44%</b>
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 90,571	12.79%	\$ 94,900	10.78%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 708,060</b>	<b>\$ 708,060</b>	<b>\$ 90,571</b>	<b>12.79%</b>	<b>\$ 94,900</b>	<b>10.78%</b>
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,036,026				
Estimated Fund Balance as of Report Date			\$ 2,653,515			

# YTD financial report 2016 gwinnettcountry

## SHERIFF INMATE FUND (090)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 90,665	14.10%	\$ 46,683	8.38%
Revenues without Use of Fund Balance	642,936	642,936	90,665	14.10%	46,683	8.38%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 733,466</b>	<b>\$ 733,466</b>	<b>\$ 90,665</b>	<b>12.36%</b>	<b>\$ 46,683</b>	<b>8.36%</b>
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 35,812	4.88%	\$ 35,042	6.28%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 733,466</b>	<b>\$ 733,466</b>	<b>\$ 35,812</b>	<b>4.88%</b>	<b>\$ 35,042</b>	<b>6.28%</b>
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Estimated Fund Balance as of Report Date			\$ 2,627,453			

# YTD financial report 2016 gwinnettcounty

## 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 14,177	-
Investment Income	-	-	25	-	21	-
Revenues without Use of Fund Balance	-	-	25	-	14,198	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 25</b>	<b>0.03%</b>	<b>\$ 14,198</b>	<b>18.93%</b>
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 2,915	3.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,915</b>	<b>3.89%</b>
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Estimated Fund Balance as of Report Date			\$ 312,074			

# YTD financial report 2016 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 62,929	-
Investment Income	-	-	41	-	41	-
Revenues without Use of Fund Balance	-	-	41	-	62,970	-
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 41</b>	<b>0.03%</b>	<b>\$ 62,970</b>	<b>41.98%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ 2,175	1.45%	\$ 2,700	1.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 2,175</b>	<b>1.45%</b>	<b>\$ 2,700</b>	<b>1.80%</b>
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Estimated Fund Balance as of Report Date			\$ 457,924			

# YTD financial report 2016 gwinnettcountry

## SHERIFF SPECIAL STATE FUND (067)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,698	\$ 22,698	100.00%	\$ -	-
Investment Income	-	-	12	-	12	-
Revenues without Use of Fund Balance	-	22,698	22,710	100.05%	12	-
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 60,000</b>	<b>\$ 82,698</b>	<b>\$ 22,710</b>	<b>27.46%</b>	<b>\$ 12</b>	<b>0.02%</b>
Appropriations:						
Sheriff	\$ 60,000	\$ 82,698	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,000</b>	<b>\$ 82,698</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Estimated Fund Balance as of Report Date			\$ 156,380			

# YTD financial report 2016 gwinnettcounty

## 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 53,689	6.14%	\$ 66,461	8.06%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	-	0.00%	-	0.00%
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	853,689	31.65%	866,461	32.96%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,697,411</b>	<b>\$ 2,697,411</b>	<b>\$ 853,689</b>	<b>31.65%</b>	<b>\$ 866,461</b>	<b>32.35%</b>
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 1,666,399	61.78%	\$ 1,642,704	61.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,697,411</b>	<b>\$ 2,697,411</b>	<b>\$ 1,666,399</b>	<b>61.78%</b>	<b>\$ 1,642,704</b>	<b>61.33%</b>
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Estimated Fund Balance as of Report Date			\$ 293,468			

# YTD financial report 2016 gwinnettcountry

## TREE BANK FUND (040)

The Tree Bank 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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
	Estimated Fund Balance January 1	\$ 203,643	\$ 203,643		\$ 203,643	
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Estimated Fund Balance as of Report Date			\$ 203,643			



# YTD financial report 2016 gwinnettcountry

## TOURISM FUND (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Infinite Energy Center (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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 650,463	7.55%	\$ 584,301	8.06%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	2,401	160.07%	396	33.00%
<b>TOTAL REVENUES</b>	<b>\$ 8,621,610</b>	<b>\$ 8,621,610</b>	<b>\$ 652,864</b>	<b>7.57%</b>	<b>\$ 584,697</b>	<b>8.07%</b>
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ -	0.00%	\$ -	0.00%
Tourism	3,435,703	3,435,703	1,094,353	31.85%	938,077	34.87%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	1,094,353	13.09%	938,077	12.31%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,621,610</b>	<b>\$ 8,621,610</b>	<b>\$ 1,094,353</b>	<b>12.69%</b>	<b>\$ 938,077</b>	<b>12.31%</b>
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Estimated Fund Balance as of Report Date			\$ 8,198,350			

# YTD financial report 2016 gwinnettcountry

## AIRPORT OPERATING FUND (520)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 23,461	15.28%	\$ 24,417	18.09%
Miscellaneous - Rents	770,000	770,000	141,682	18.40%	128,635	17.87%
Revenues without Use of Net Position	923,500	923,500	165,143	17.88%	153,052	17.90%
Use of Net Position	63,987	51,564	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 987,487</b>	<b>\$ 975,064</b>	<b>\$ 165,143</b>	<b>16.94%</b>	<b>\$ 153,052</b>	<b>16.24%</b>
Appropriations:						
Transportation*	\$ 987,487	\$ 974,790	\$ 110,890	11.38%	\$ 122,970	13.05%
Non-Departmental	-	274	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 987,487</b>	<b>\$ 975,064</b>	<b>\$ 110,890</b>	<b>11.37%</b>	<b>\$ 122,970</b>	<b>13.05%</b>
Projected Net Position December 31	\$ 893,168	\$ 905,591				
Estimated Net Position as of Report Date			\$ 1,011,408			

\* 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 597,113	17.01%	\$ 616,050	17.55%
Investment Income	28,595	28,595	1,880	6.57%	1,194	13.57%
Miscellaneous	22,000	22,000	2,500	11.36%	3,426	15.57%
Other Financing Sources	6,350,572	6,350,572	1,058,429	16.67%	803,262	16.67%
<b>TOTAL REVENUES</b>	<b>\$ 9,912,171</b>	<b>\$ 9,912,171</b>	<b>\$ 1,659,922</b>	<b>16.75%</b>	<b>\$ 1,423,932</b>	<b>16.07%</b>
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 13,713	19.61%	\$ 4,689	4.39%
Transportation	9,552,460	9,552,460	100,302	1.05%	77,359	0.88%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	114,015	1.18%	82,048	0.93%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,912,171</b>	<b>\$ 9,912,171</b>	<b>\$ 114,015</b>	<b>1.15%</b>	<b>\$ 82,048</b>	<b>0.93%</b>
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Estimated Net Position as of Report Date			\$ 5,719,635			

# YTD financial report 2016 gwinnettcounty

## 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	43,198,088	43,198,088	7,403,436	17.14%	7,247,566	16.99%
Investment Income	214,345	214,345	73,327	34.21%	56,218	27.70%
Miscellaneous	50	50	-	0.00%	1	2.00%
<b>TOTAL REVENUES</b>	<b>\$ 44,162,483</b>	<b>\$ 44,162,483</b>	<b>\$ 7,476,763</b>	<b>16.93%</b>	<b>\$ 7,303,785</b>	<b>16.74%</b>
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,607,567	\$ 3,485,092	8.18%	\$ 3,417,425	8.10%
Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,617,567	42,617,567	3,485,092	8.18%	3,417,425	8.10%
Working Capital Reserve	1,544,916	1,544,916	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 44,162,483</b>	<b>\$ 44,162,483</b>	<b>\$ 3,485,092</b>	<b>7.89%</b>	<b>\$ 3,417,425</b>	<b>7.83%</b>
Projected Net Position December 31	\$ 15,333,439	\$ 15,333,439				
Estimated Net Position as of Report Date			\$ 17,780,194			

\* 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 Stormwater Operating 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 53,100	0.17%	\$ 72,298	0.23%
Investment Income	106,347	106,347	38,977	36.65%	19,467	39.84%
Miscellaneous	20,150	20,150	347	1.72%	482	2.39%
<b>TOTAL REVENUES</b>	<b>\$ 31,354,537</b>	<b>\$ 31,354,537</b>	<b>\$ 92,424</b>	<b>0.29%</b>	<b>\$ 92,247</b>	<b>0.29%</b>
Appropriations:						
Planning and Development	\$ 482,742	\$ 469,690	\$ 55,003	11.71%	\$ 59,657	12.64%
Water Resources*	29,373,832	29,369,729	1,215,197	4.14%	1,126,505	3.68%
Non-Departmental	80,000	80,370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,919,789	1,270,200	4.25%	1,186,162	3.82%
Working Capital Reserve	1,417,963	1,434,748	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,354,537</b>	<b>\$ 31,354,537</b>	<b>\$ 1,270,200</b>	<b>4.05%</b>	<b>\$ 1,186,162</b>	<b>3.79%</b>
Projected Net Position December 31	\$ 25,891,833	\$ 25,908,618				
Estimated Net Position as of Report Date			\$ 23,296,094			

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## WATER AND SEWER OPERATING FUND (501)

The Water and Sewer Operating 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 34,948,783	11.60%	\$ 35,171,747	11.76%
Investment Income	460,000	460,000	173,758	37.77%	73,389	22.01%
Contributions and Donations	16,713,974	16,713,974	3,425,763	20.50%	2,966,220	16.60%
Miscellaneous	240,000	240,000	14,397	6.00%	75,380	31.41%
Revenues without Use of Net Position	318,816,807	318,816,807	38,562,701	12.10%	38,286,736	12.06%
Use of Net Position	12,476,982	12,019,092	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 331,293,789</b>	<b>\$ 330,835,899</b>	<b>\$ 38,562,701</b>	<b>11.66%</b>	<b>\$ 38,286,736</b>	<b>12.06%</b>
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 152,051	16.34%	\$ 150,432	12.70%
Water Resources*	330,263,152	329,795,154	47,593,464	14.43%	41,827,249	14.09%
Non-Departmental	100,000	110,108	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 331,293,789</b>	<b>\$ 330,835,899</b>	<b>\$ 47,745,515</b>	<b>14.43%</b>	<b>\$ 41,977,681</b>	<b>13.22%</b>
Projected Net Position December 31	\$ 119,790,044	\$ 120,247,934				
Estimated Net Position as of Report Date			\$ 123,084,212			

\* 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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 3,295,694	\$ 3,295,694	\$ 3,295,694			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 8,165,538	14.98%	\$ 6,559,215	16.66%
Investment Income	88,350	88,350	4,266	4.83%	11,743	18.04%
Miscellaneous	1,480,994	1,480,994	225,416	15.22%	230,420	16.17%
<b>TOTAL REVENUES</b>	<b>\$ 56,077,919</b>	<b>\$ 56,077,919</b>	<b>\$ 8,395,220</b>	<b>14.97%</b>	<b>\$ 6,818,595</b>	<b>16.69%</b>
Appropriations:						
County Administration	\$ 4,733,378	\$ 4,733,378	\$ 602,121	12.72%	\$ 546,294	12.23%
Financial Services	8,263,889	8,257,027	1,205,080	14.59%	1,082,765	13.84%
Human Resources	3,455,094	3,436,160	485,528	14.13%	419,059	12.49%
Information Technology Services	25,490,656	25,450,070	4,874,743	19.15%	2,563,251	11.50%
Law	2,220,195	2,220,195	359,170	16.18%	326,224	15.01%
Support Services	10,240,470	10,200,681	1,182,298	11.59%	968,112	10.27%
Non-Departmental	721,500	723,792	30,018	4.15%	14,257	1.95%
Appropriations without Working Capital Reserve	55,125,182	55,021,303	8,738,958	15.88%	5,919,962	11.78%
Working Capital Reserve	952,737	1,056,616	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 56,077,919</b>	<b>\$ 56,077,919</b>	<b>\$ 8,738,958</b>	<b>15.58%</b>	<b>\$ 5,919,962</b>	<b>11.78%</b>
Projected Net Position December 31	\$ 4,248,431	\$ 4,352,310				
Estimated Net Position as of Report Date			\$ 2,951,956			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 166,657	16.67%	\$ 166,665	16.67%
Investment Income	11,000	11,000	2,343	21.30%	2,659	24.17%
<b>TOTAL REVENUES</b>	<b>\$ 1,011,000</b>	<b>\$ 1,011,000</b>	<b>\$ 169,000</b>	<b>16.72%</b>	<b>\$ 169,324</b>	<b>16.75%</b>
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 63,869	6.34%	\$ 114,633	11.29%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	63,869	6.34%	114,633	11.29%
Working Capital Reserve	4,169	4,169	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,011,000</b>	<b>\$ 1,011,000</b>	<b>\$ 63,869</b>	<b>6.32%</b>	<b>\$ 114,633</b>	<b>11.29%</b>
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Estimated Net Position as of Report Date			\$ 2,832,802			



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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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 785,513	12.56%	\$ 711,292	11.96%
Miscellaneous	345,347	345,347	274,414	79.46%	258,753	91.76%
<b>TOTAL REVENUES</b>	<b>\$ 6,597,556</b>	<b>\$ 6,597,556</b>	<b>\$ 1,059,927</b>	<b>16.07%</b>	<b>\$ 970,045</b>	<b>15.57%</b>
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,561,674	\$ 879,129	13.40%	\$ 797,794	13.12%
Non-Departmental	10,000	10,216	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,571,890	879,129	13.38%	797,794	13.12%
Working Capital Reserve	15,852	25,666	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,597,556</b>	<b>\$ 6,597,556</b>	<b>\$ 879,129</b>	<b>13.33%</b>	<b>\$ 797,794</b>	<b>12.81%</b>
Projected Net Position December 31	\$ 2,333,660	\$ 2,343,474				
Estimated Net Position as of Report Date			\$ 2,498,606			

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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 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 7,180,670	14.80%	\$ 6,427,594	14.44%
Investment Income	163,767	163,767	34,306	20.95%	42,167	29.16%
Miscellaneous	-	-	1,652	-	203	-
Revenues without Use of Net Position	48,679,742	48,679,742	7,216,628	14.82%	6,469,964	14.49%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,029,740</b>	<b>\$ 50,029,740</b>	<b>\$ 7,216,628</b>	<b>14.42%</b>	<b>\$ 6,469,964</b>	<b>13.31%</b>
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 5,842,526	11.68%	\$ 6,965,944	14.33%
Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,029,740</b>	<b>\$ 50,029,740</b>	<b>\$ 5,842,526</b>	<b>11.68%</b>	<b>\$ 6,965,944</b>	<b>14.33%</b>
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Estimated Net Position as of Report Date			\$ 33,267,717			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 833,115	16.66%	\$ 417,358	16.67%
Investment Income	96,000	96,000	16,283	16.96%	17,967	18.72%
Miscellaneous	-	-	2,422	-	1,303	-
Revenues without Use of Net Position	5,096,000	5,096,000	851,820	16.72%	436,628	16.79%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,115,444</b>	<b>\$ 7,115,444</b>	<b>\$ 851,820</b>	<b>11.97%</b>	<b>\$ 436,628</b>	<b>6.31%</b>
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 3,101,567	43.65%	\$ 3,058,371	44.23%
Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,115,444</b>	<b>\$ 7,115,444</b>	<b>\$ 3,101,567</b>	<b>43.59%</b>	<b>\$ 3,058,371</b>	<b>44.23%</b>
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Estimated Net Position as of Report Date			\$ 9,358,036			

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 2/29/2016	Actuals YTD as of 2/29/2016		Actuals YTD as of 2/28/2015	% Actual to 2/28/2015 Budget
Estimated Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 583,280	16.67%	\$ 366,667	16.67%
Investment Income	40,000	40,000	20,541	51.35%	17,671	44.18%
Miscellaneous	-	-	321	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	604,142	17.07%	384,338	17.16%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,342,786</b>	<b>\$ 4,342,786</b>	<b>\$ 604,142</b>	<b>13.91%</b>	<b>\$ 384,338</b>	<b>8.90%</b>
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 692,013	15.97%	\$ 611,916	14.18%
Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,342,786</b>	<b>\$ 4,342,786</b>	<b>\$ 692,013</b>	<b>15.93%</b>	<b>\$ 611,916</b>	<b>14.18%</b>
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Estimated Net Position as of Report Date			\$ 9,113,604			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 02/29/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
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)
Use of Fund Balance	7,828,670	7,604,787	(223,883)	To adjust budget for 90 day job vacancies.	(26,115)	(223,883)
<i>Total: General Fund</i>			(470,024)		(26,115)	(470,024)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Miscellaneous	30,538	30,788	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	250	250
<i>Total: Fire and Emergency Medical Services District Fund</i>			250		250	250
<b>Police Services District Fund (106)</b>						
Miscellaneous	336,289	338,789	2,500	Approval/authorization 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	2,500
<i>Total: Police Services District Fund</i>			2,500		2,500	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Miscellaneous	2,163,483	2,165,983	2,500	Approval/authorization 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	2,500
<i>Total: Recreation Fund</i>			2,500		2,500	2,500
<b>E-911 Fund (095)</b>						
Use of Fund Balance	4,692,077	4,564,651	(127,426)	To adjust budget for 90 day job vacancies.	(11,681)	(127,426)
<i>Total: E-911 Fund</i>			(127,426)		(11,681)	(127,426)
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	213,752	213,752	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	213,752	213,752
Use of Fund Balance	708,060	494,308	(213,752)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(213,752)	(213,752)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	22,698	22,698	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,698	22,698
<i>Total: Sheriff Special State Fund</i>			22,698		22,698	22,698
<b>Airport Operating Fund (520)</b>						
Use of Net Position	63,987	51,564	(12,423)	To adjust budget for 90 day job vacancies.	-	(12,423)
<i>Total: Airport Operating Fund</i>			(12,423)		-	(12,423)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	12,476,982	12,019,092	(457,890)	To adjust budget for 90 day job vacancies.	(139,758)	(457,890)
<i>Total: Water and Sewer Operating Fund</i>			(457,890)		(139,758)	(457,890)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (1,062,513)</b>		<b>\$ (149,606)</b>	<b>\$ (1,062,513)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 02/29/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Financial Services	\$ 8,071,420	\$ 8,041,644	\$ (29,776)	To adjust budget for 90 day job vacancies.	\$ -	\$ (29,776)
Transportation	17,143,295	17,110,397	(32,898)	To adjust budget for 90 day job vacancies.	(15,289)	(32,898)
Planning and Development	862,688	852,489	(10,199)	To adjust budget for 90 day job vacancies.	-	(10,199)
Police Services	6,475,486	6,453,592	(21,894)	To adjust budget for 90 day job vacancies.	-	(21,894)
Corrections	14,688,471	14,705,484	17,013	To adjust budget for 90 day job vacancies.	-	(21,087)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	38,100
				<b>Total: Corrections</b>	-	<b>17,013</b>
Community Services	6,258,306	6,318,268	59,962	To adjust budget for 90 day job vacancies.	-	(10,038)
				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
				<b>Total: Community Services</b>	-	<b>59,962</b>
Community Services - Elections	9,112,381	9,098,991	(13,390)	To adjust budget for 90 day job vacancies.	-	(13,390)
Community Services Subsidies: Library In-House Services	800,865	788,239	(12,626)	To adjust budget for 90 day job vacancies.	(12,626)	(12,626)
Juvenile Court	7,477,996	7,832,396	354,400	Transfer from Non-Departmental: Court Reporters Reserve.	-	109,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	200,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	44,200
				<b>Total: Juvenile Court</b>	-	<b>354,400</b>
Sheriff	79,171,142	79,942,442	771,300	Transfer from Non-Departmental Inmate Reserve.	-	771,300
Judiciary	19,134,369	22,155,169	3,020,800	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,843,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	212,800
				Transfer from Non-Departmental: Court Reporters Reserve.	-	964,700
				<b>Total: Judiciary</b>	-	<b>3,020,800</b>

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,234,909	2,270,509	35,600	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	600
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	35,000
				Total: Probate Court	-	35,600
District Attorney	12,891,415	12,498,822	(392,593)	GCID 2015   136 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	4,152,479	3,800	Transfer from Non-Departmental: Court Reporters Reserve.	-	3,800
<b>Non-Departmental:</b>						
Prisoner Medical Reserve	1,900,000	1,090,600	(809,400)	Transfer to Corrections.	-	(38,100)
				Transfer to Sheriff.	-	(771,300)
				Total: Prisoner Medical Reserve	-	(809,400)
OPEB Reserve	-	3,274	3,274	To adjust budget for 90 day job vacancies.	597	3,274
Indigent Defense Reserve	6,000,000	3,921,200	(2,078,800)	Transfer to Juvenile Court.	-	(200,500)
				Transfer to Judiciary.	-	(1,843,300)
				Transfer to Probate Court.	-	(35,000)
				Total: Indigent Defense Reserve	-	(2,078,800)
Court Reporter's Reserve	2,400,000	1,321,800	(1,078,200)	Transfer to Juvenile Court.	-	(109,700)
				Transfer to Judiciary.	-	(964,700)
				Transfer to Solicitor General.	-	(3,800)
				Total: Court Reporter's Reserve	-	(1,078,200)
Court Interpreter's Reserve	560,000	302,400	(257,600)	Transfer to Juvenile Court.	-	(44,200)
				Transfer to Judiciary.	-	(212,800)
				Transfer to Probate Court.	-	(600)
				Total: Court Interpreter's Reserve.	-	(257,600)
Pension Reserve	-	1,203	1,203	To adjust budget for 90 day job vacancies.	1,203	1,203
Total Non-Departmental			(4,219,523)		1,800	(4,219,523)
<i>Total: General Fund</i>			(470,024)		(26,115)	(470,024)
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,558,203	6,517,503	(40,700)	To adjust budget for 90 day job vacancies.	-	(40,700)
Non-Departmental	920,333	921,212	879	To adjust budget for 90 day job vacancies.	-	879
Contribution to Fund Balance	49,179	89,000	39,821	To adjust budget for 90 day job vacancies.	-	39,821
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-



Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	99,481,865	99,082,996	(398,869)	To adjust budget for 90 day job vacancies.	(44,413)	(399,119)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	250	250
Non-Departmental	2,052,328	2,060,956	8,628	To adjust budget for 90 day job vacancies.	960	8,628
Contribution to Fund Balance	693,022	1,083,513	390,491	To adjust budget for 90 day job vacancies.	43,453	390,491
<i>Total: Fire and Emergency Services District Fund</i>			250		250	250
<b>Police Services District Fund (106)</b>						
Police Services	91,265,154	90,976,876	(288,278)	To adjust budget for 90 day job vacancies.	(92,971)	(345,278)
				Transfer from Non-Departmental: Inmate Medical Reserve.	43,400	57,000
				Total: Police Services	(49,571)	(288,278)
Recorder's Court	1,566,808	1,586,908	20,100	Transfer from Non-Departmental: Indigent Defense Reserve.	3,500	7,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	13,100
				Total: Recorder's Court	3,500	20,100
Non-Departmental	5,231,914	5,163,578	(68,336)	To adjust budget for 90 day job vacancies.	3,313	8,764
				Transfer to Recorder's Court - From Indigent Defense Reserve.	(3,500)	(7,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(13,100)
				Transfer to Police Services - From Inmate Medical Reserve.	(43,400)	(57,000)
				Total: Non-Departmental	(43,587)	(68,336)
Contribution to Fund Balance	2,361,301	2,700,315	339,014	To adjust budget for 90 day job vacancies.	89,658	336,514
				Approval/authorization 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	2,500
				Total: Contribution to Fund Balance	92,158	339,014
<i>Total: Police Services District Fund</i>			2,500		2,500	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	32,142,263	32,092,517	(49,746)	To adjust budget for 90 day job vacancies.	(11,939)	(49,746)
Non-Departmental	66,232	67,306	1,074	To adjust budget for 90 day job vacancies.	258	1,074
Contribution to Fund Balance	235,803	286,975	51,172	To adjust budget for 90 day job vacancies.	11,681	48,672
				Approval/authorization 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	2,500
				Total: Contribution to Fund Balance	14,181	51,172
<i>Total: Recreation Fund</i>			2,500		2,500	2,500
<b>E-911 Fund (095)</b>						
Police Services	16,557,566	16,427,325	(130,241)	To adjust budget for 90 day job vacancies.	(11,939)	(130,241)
Non-Departmental	4,123,489	4,126,304	2,815	To adjust budget for 90 day job vacancies.	258	2,815
<i>Total: E-911 Fund</i>			(127,426)		(11,681)	(127,426)
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	60,000	82,698	22,698	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,698	22,698
<i>Total: Sheriff Special State Fund</i>			22,698		22,698	22,698
<b>Airport Operating Fund (520)</b>						
Transportation	987,487	974,790	(12,697)	To adjust budget for 90 day job vacancies.	-	(12,697)
Non-Departmental	-	274	274	To adjust budget for 90 day job vacancies.	-	274
<i>Total: Airport Operating Fund</i>			(12,423)		-	(12,423)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - February	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	482,742	469,690	(13,052)	To adjust budget for 90 day job vacancies.	(13,052)	(13,052)
Water Resources	29,373,832	29,369,729	(4,103)	To adjust budget for 90 day job vacancies.	(4,103)	(4,103)
Non-Departmental	30,000	30,370	370	To adjust budget for 90 day job vacancies.	370	370
Working Capital Reserve	1,417,963	1,434,748	16,785	To adjust budget for 90 day job vacancies.	16,785	16,785
<i>Total: Stormwater Operating Fund</i>			-		-	-
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	330,263,152	329,795,154	(467,998)	To adjust budget for 90 day job vacancies.	(142,843)	(467,998)
Non-Departmental	100,000	110,108	10,108	To adjust budget for 90 day job vacancies.	3,085	10,108
Working Capital Reserve	-	-	-	To adjust budget for 90 day job vacancies.	-	-
<i>Total: Water and Sewer Operating Fund</i>			(457,890)		(139,758)	(457,890)
<b>Administrative Support Fund (665)</b>						
Financial Services	8,263,889	8,257,027	(6,862)	To adjust budget for 90 day job vacancies.	-	(6,862)
Human Resources	3,455,094	3,436,160	(18,934)	To adjust budget for 90 day job vacancies.	-	(18,934)
Information Technology	25,490,656	25,450,070	(40,586)	To adjust budget for 90 day job vacancies.	-	(40,586)
Support Services	10,240,470	10,200,681	(39,789)	To adjust budget for 90 day job vacancies.	(13,846)	(39,789)
Non-Departmental	721,500	723,792	2,292	To adjust budget for 90 day job vacancies.	299	2,292
Working Capital Reserve	952,737	1,056,616	103,879	To adjust budget for 90 day job vacancies.	13,547	103,879
<i>Total: Administrative Support Fund</i>			-		-	-
<b>Fleet Management (610)</b>						
Support Services	6,571,704	6,561,674	(10,030)	To adjust budget for 90 day job vacancies.	-	(10,030)
Non-Departmental	-	216	216	To adjust budget for 90 day job vacancies.	-	216
Working Capital Reserve	15,852	25,666	9,814	To adjust budget for 90 day job vacancies.	-	9,814
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (1,062,513)</b>		<b>\$ (149,606)</b>	<b>\$ (1,062,513)</b>