



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**November 30, 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:** December 19, 2016

**SUBJECT:** Monthly Financial Report for the Period Ended November 30, 2016

This report, which includes unaudited information for the fiscal year through November 2016, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 52

# Executive Summary

This report begins with a discussion of notable events that occurred in November and early December including: 1) voters' approval of the 2017 Special Purpose Local Option Sales Tax (SPLOST), 2) the receipt of the Certificate of Achievement for Excellence in Financial Reporting, 3) residential and commercial property tax collections and appeals processing, and 4) the continuation of fiscal year 2017 budget preparation. Highlights from these activities are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 5 – 10, followed by financial statements for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

## **2017 Special Purpose Local Option Sales Tax (SPLOST)**

On November 8, Gwinnett County voters approved the renewal of the one-cent SPLOST. The six-year program will start in April 2017 and is expected to raise an estimated \$950 million for capital projects. County and city officials have agreed to share SPLOST proceeds, with the County receiving 78.76 percent and cities getting 21.24 percent. The County will dedicate 65 percent of its share of the proposed SPLOST to transportation, including \$30.3 million for joint city/county projects. Funds will also support parks, public safety, civic center expansion, library relocation/renovation, and senior facilities. To learn more about planned uses, visit the [2017 SPLOST fact sheet](#) on the County's website.

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

Gwinnett County's Comprehensive Annual Financial Report for the year ended December 31, 2015 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 35 years.

## **Residential and Commercial Property Taxes and Appeals**

Notices of Current Assessment for the 2016 tax year for residential and commercial properties were mailed on April 8, 2016. During the 45 day appeal period, taxpayers filed 13,640 residential and commercial real property tax appeals, a 47 percent increase from the number of real property appeals filed last year. As of December 13, 99.2 percent of the appeals have been settled.

Real and personal property tax payments for the 2016 tax year were due October 15, 2016. As of November 30, the property tax collection rate was 96.49 percent of the amount billed.

## 2017 Budget Preparation

Commission Chairman Charlotte Nash presented a [proposed \\$1.56 billion budget](#) for fiscal year 2017 to the public and the Board of Commissioners during a [briefing](#) on November 15. The proposed budget is approximately 5.5 percent higher than the 2016 adopted budget and includes a \$1.18 billion operating budget plus another \$384 million for capital improvements. The primary focus of the 2017 budget is on retaining employees, supporting public safety, expanding the judiciary to meet demand, and enhancing community engagement. Additional information about the proposed budget is available on the County's [website](#).

Commissioners held a public hearing on Monday, December 5, 2016 at the Gwinnett Justice and Administration Center to receive comments on the proposed budget. Comments will continue to be accepted on the County's website through December 31, 2016. The Board plans to adopt the fiscal year 2017 budget on Tuesday, January 3, 2017.

## Recurring Monthly Financial Trends

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

Property tax revenues are down approximately 1.4 percent when compared to this same time last year. Funds that receive motor vehicle ad valorem taxes are seeing a decrease in this revenue. In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax ("birthday tax") on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. TAVT revenues help offset the loss in motor vehicle ad valorem taxes.

Indirect cost charges are up across all funds by a net of 25.2 percent, causing departments' budgets and actuals to fluctuate when compared to 2015. Indirect costs are the allocation of administrative support departments' costs to the departments that they support. The allocation is based on a countywide cost allocation plan prepared following federal guidelines, applied to the current year's budget.

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

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

licenses and permits in the Fire and EMS Fund, and contributions and donations in the Water and Sewer Operating Fund.

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

Expenditures in the Recreation Fund are approximately \$1.1 million, or 4.3 percent, higher than last year. This is primarily due to operating expenditures associated with two new parks – J.B. Williams and E.E. Robinson. Although the expenditures are higher than last year, they are currently under budget based on the percentage of the fiscal year that has lapsed.

Charges for services revenues in the E-911 Fund have exceeded budget and are currently coming in approximately \$960,000, or 6 percent, higher than this same time in 2015.

Contributing factors include:

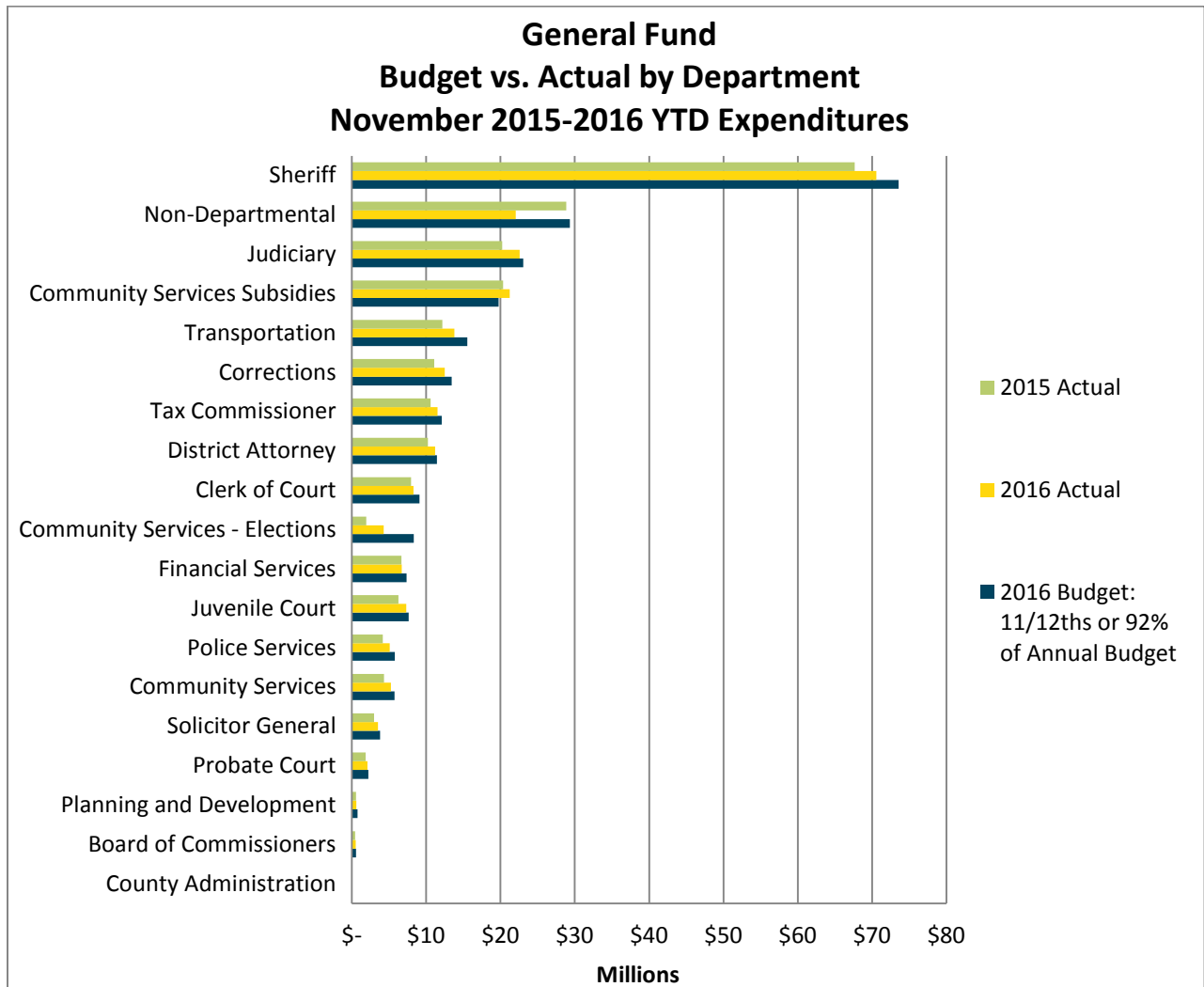
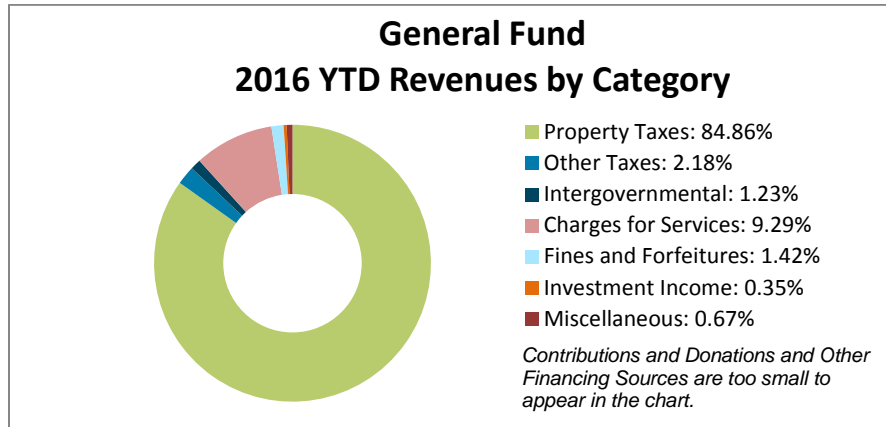
- An increase in prepaid phone revenues. Prepaid phone revenues, which are collected annually in October, came in slightly higher than last year and have exceeded budgeted expectations.
- An increase in collections for wireless and Voice over Internet Protocol (VoIP) fees.

Revenues in the Local Transit Operating Fund are approximately \$1.3 million, or 17 percent, higher than this same time last year, primarily due to an increase in other financing sources. Other financing sources are approximately \$1.4 million higher than last year due to an increase in the contribution from the General Fund to cover expected increases in vendor costs, indirect costs, and an expansion in services.

Expenses in the Local Transit Operating Fund are approximately \$1.8 million, or 38 percent, higher than this same time last year, but are under budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of when monthly expenditures are paid.

# 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.



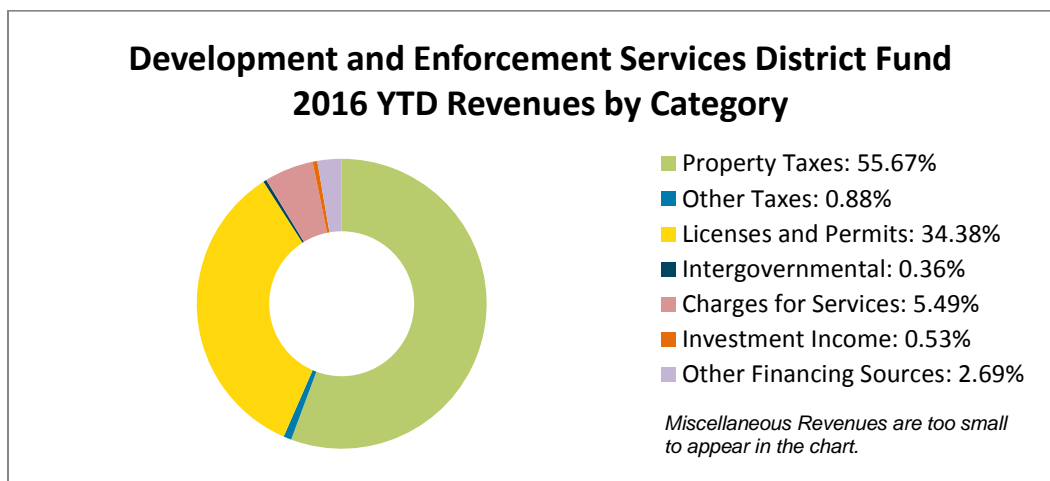
As shown in the chart on the previous page, non-departmental expenditures in the General Fund are approximately 24 percent lower than this same time last year and are under budget based on the percentage of the fiscal year that has lapsed. Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

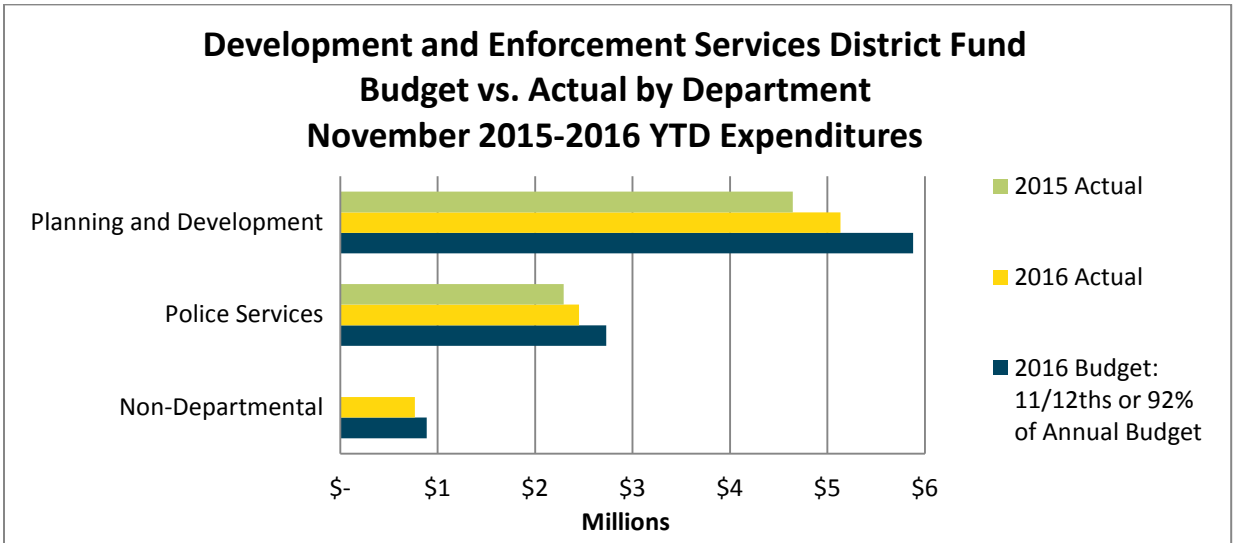
Based on the percentage of the fiscal year that has lapsed, community services subsidies are approximately 8 percent over budget, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made all four quarterly payments to community services subsidy recipients.

As a result of the 2016 election season, community services elections expenditures are approximately \$2.4 million higher than this same time last year. Despite the year-over-year increase, these expenditures are currently under budget and expected to remain under budget through the end of the year. Expenditures are lower than expected because budgets were established in anticipation of runoff elections for both the primary and general elections. While a State of Georgia Primary Runoff Election was held on July 26, 2016, the costs associated with it were minimal due to low voter turnout. A runoff election was not necessary for the General Election.

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

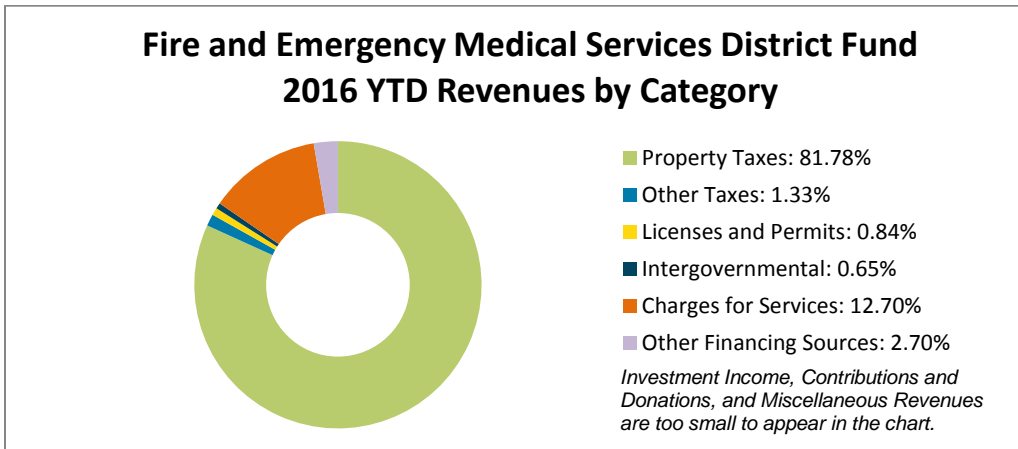
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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





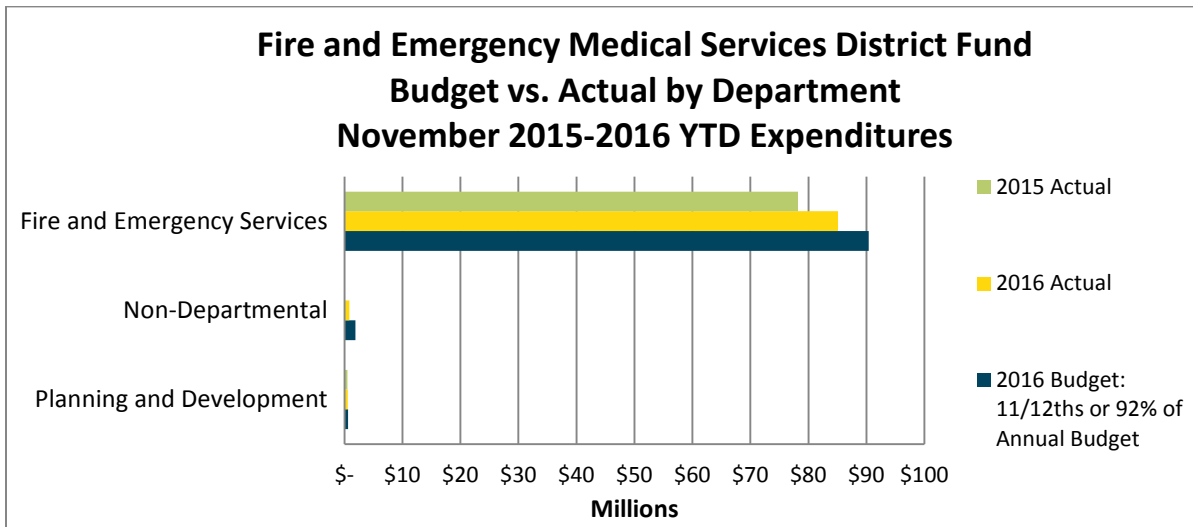
## Fire and Emergency Medical Services District Fund (page 15)

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



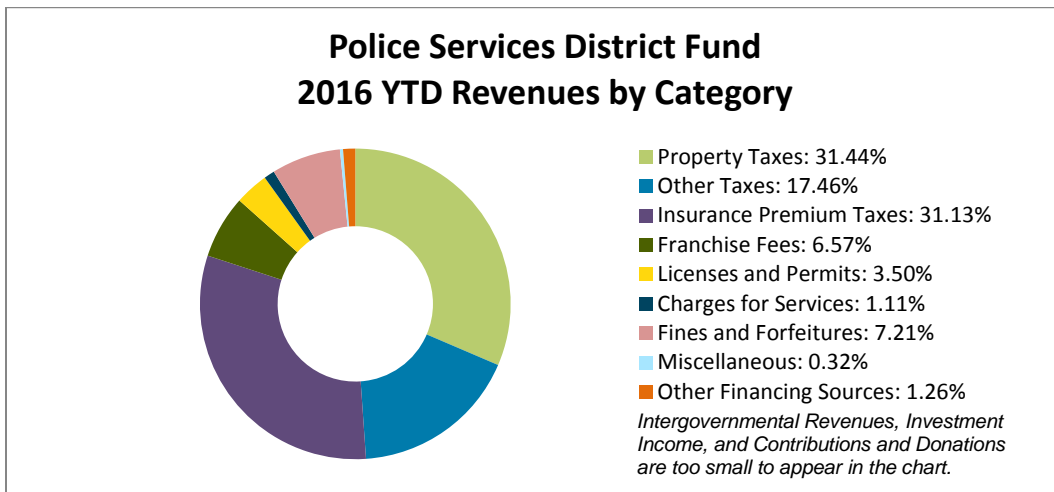
Ambulance fees, which are included in charges for services, are down from this same time last year, and will continue to be monitored.





## 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.

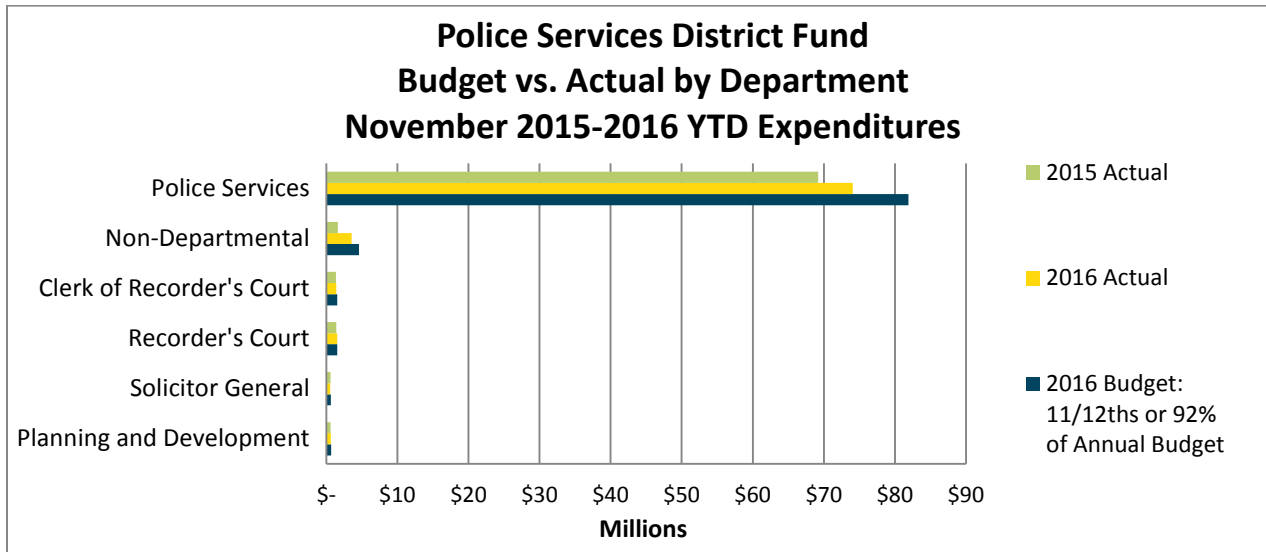


*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Insurance premium taxes reflect a \$2 million increase over last year and came in \$5.6 million over budget. Insurance premium taxes are collected and distributed annually, typically in October, by the State Insurance Commissioner on the basis of population formulas.

Fines and forfeitures in the Police Services District Fund are coming in approximately 4.9 percent lower than this same time last year, and they are currently under budget based on the percentage of the fiscal year that has lapsed. The year-over-year decline is primarily

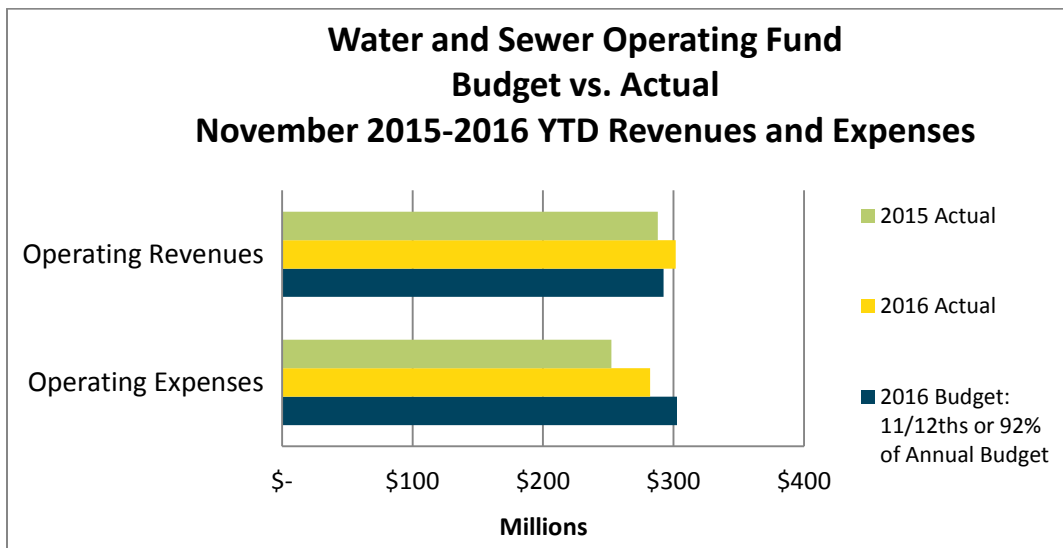
attributable to a decline in Recorder's Court fines, red light camera fines, and penalties. These decreases are partially offset by an increase in school bus stop arm camera fines. Fines and forfeitures are expected to end the year under budget.



As shown in the chart above, Police Services expenditures are approximately 7 percent higher than this same time last year. The increase is primarily due to a one-time transfer to capital vehicles for future vehicle needs, as well as increases in indirect cost allocations and contributions to the Group Self-Insurance Fund. Despite the year-over-year increase, expenditures remain under budget based on the percentage of the fiscal year that has lapsed.

## Water and Sewer Operating Fund (page 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 November 2016 are approximately 4.8 percent, or \$13.8 million, higher than this time last year. The increase is primarily attributable to an 11.6 percent increase in water consumption this year over last year.

Revenues are coming in approximately 3.3 percent, or \$9.5 million, over budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, water and sewer charges for services revenues lag by approximately one half a month and will appear understated when compared to budget until year end. However, this is being offset by higher than expected system development charges as construction activities increase in the County. Stronger than expected water consumption due to a very warm summer and local drought conditions are additional offsetting factors. The Department of Water Resources expects revenues to remain strong until drought conditions subside.

Year-to-date Water and Sewer Operating Fund expenses through November 2016 are approximately 11.7 percent, or \$29.6 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 6.8 percent, or \$20.7 million, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

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## General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
<b>Revenues:</b>						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 212,270,251	95.58%	\$ 215,104,473	100.62%
Intergovernmental	3,631,525	3,385,384	2,997,558	88.54%	2,976,410	104.68%
Charges for Services	24,315,098	24,390,723	22,660,131	92.90%	21,856,816	96.83%
Fines and Forfeitures	4,495,461	4,495,461	3,465,058	77.08%	3,931,085	72.07%
Investment Income	547,351	547,351	844,886	154.36%	856,895	166.94%
Contributions and Donations	13,200	27,794	8,651	31.13%	26,065	30.39%
Miscellaneous	1,133,268	1,227,894	1,646,509	134.09%	1,700,123	126.49%
Other Financing Sources	165,000	165,000	259,207	157.10%	302,580	152.92%
Revenues without Use of Fund Balance	256,376,746	256,315,450	244,152,251	95.25%	246,754,447	99.98%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,090,721	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 273,205,416</b>	<b>\$ 272,406,171</b>	<b>\$ 244,152,251</b>	<b>89.63%</b>	<b>\$ 246,754,447</b>	<b>96.79%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 511,269	81.13%	\$ 456,835	63.34%
County Administration	-	151,250	78,433	51.86%	-	-
Financial Services	8,071,420	8,034,894	6,709,688	83.51%	6,689,140	81.95%
Tax Commissioner	13,191,995	13,191,995	11,546,099	87.52%	10,582,955	87.34%
Transportation	17,143,295	16,945,354	13,812,932	81.51%	12,187,673	76.03%
Planning and Development	862,688	854,044	584,203	68.40%	547,737	67.07%
Police Services	6,475,486	6,286,391	5,099,781	81.12%	4,173,997	78.07%
Corrections	14,688,471	14,672,959	12,507,408	85.24%	11,098,989	83.67%
Community Services	6,258,306	6,278,626	5,241,335	83.48%	4,332,436	78.47%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	888,405	888,405	861,800	97.01%	846,100	100.00%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,564,391	100.00%
Coalition for Health & Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Dept of Family & Children's Services	660,638	660,638	660,638	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	117,250	100.00%	117,250	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	800,865	791,038	539,962	68.26%	587,190	75.77%
Library Subsidy	16,450,791	16,450,791	16,450,791	100.00%	15,818,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	21,539,409	21,529,582	21,251,901	98.71%	20,361,836	99.09%
Community Services - Elections	9,112,381	9,071,277	4,287,505	47.26%	1,928,585	79.87%
Juvenile Court	7,477,996	8,327,219	7,318,919	87.89%	6,281,741	87.19%
Sheriff	79,171,142	80,231,842	70,573,077	87.96%	67,649,832	88.93%
Clerk of Court	9,944,409	9,944,409	8,275,721	83.22%	7,955,921	86.44%
Judiciary	19,134,369	25,155,239	22,589,624	89.80%	20,240,181	88.70%

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## General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Probate Court	2,234,909	2,421,907	2,087,701	86.20%	1,869,976	84.02%
District Attorney	12,891,415	12,498,822	11,197,061	89.58%	10,225,713	86.56%
Solicitor General	4,148,679	4,160,079	3,500,188	84.14%	2,988,084	82.99%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,198,000	-	0.00%	-	0.00%
Contribution to Capital	6,045,261	6,093,291	5,569,608	91.41%	14,879,760	96.75%
Contribution to Capital Vehicles	101,204	101,204	100,828	99.63%	-	-
Contribution to Local Transit	6,350,572	6,350,572	5,821,358	91.67%	4,417,941	91.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	783,831	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	1,297,910	94.68%	1,192,091	91.28%
Other Miscellaneous	120,773	120,773	74,999	62.10%	96,585	64.06%
Pauper Burial	205,000	205,000	93,014	45.37%	138,410	89.30%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	1,549,800	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	343,200	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	-	-	-	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	4,439,917	56.86%	3,868,069	74.50%
800 MHZ Maintenance	2,891,929	2,891,929	2,655,704	91.83%	2,583,962	89.60%
Other Governmental Agencies	700,349	624,724	592,550	94.85%	281,825	94.92%
Total Non-Departmental	40,228,862	32,016,098	22,045,888	68.86%	28,858,643	77.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 273,205,416</b>	<b>\$ 272,402,171</b>	<b>\$ 229,218,733</b>	<b>84.15%</b>	<b>\$ 218,430,274</b>	<b>85.68%</b>

Projected Fund Balance December 31

**\$ 128,601,495**    **\$ 129,343,444**

Fund Balance as of Report Date

**\$ 160,363,683**

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

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 7,097,917	108.04%	\$ 6,712,205	109.75%
Intergovernmental	28,687	28,687	41,908	146.09%	33,161	126.86%
Investment Income	-	-	32,509	-	10,835	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 7,172,334</u>	108.69%	<u>\$ 6,756,201</u>	110.00%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 4,187,675	99.93%	\$ 4,139,075	99.92%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	4,187,675	99.93%	4,139,075	99.92%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 4,187,675</u>	63.46%	<u>\$ 4,139,075</u>	67.39%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Fund Balance as of Report Date			\$ 18,851,502			

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## Development & Enforcement District Fund (104)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 6,503,313	105.90%	\$ 6,145,986	101.16%
Licenses and Permits	3,310,200	3,310,200	3,953,473	119.43%	3,671,597	121.10%
Intergovernmental	28,499	28,499	41,319	144.98%	31,895	129.31%
Charges for Services	497,610	497,610	630,800	126.77%	572,266	139.16%
Investment Income	32,263	32,263	60,800	188.45%	52,402	249.51%
Miscellaneous	-	-	12,609	-	2,650	-
Other Financing Sources	544,742	544,742	309,762	56.86%	269,865	74.50%
<b>TOTAL REVENUES</b>	<b>\$ 10,554,317</b>	<b>\$ 10,554,317</b>	<b>\$ 11,512,076</b>	<b>109.07%</b>	<b>\$ 10,746,661</b>	<b>108.27%</b>
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,414,214	\$ 5,134,238	80.04%	\$ 4,645,910	78.27%
Police Services	2,976,602	2,976,602	2,451,097	82.35%	2,294,267	87.49%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	765,264	83.15%	-	0.00%
Total Non-Departmental	970,333	970,333	765,264	78.87%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,361,149	8,350,599	80.60%	6,940,177	80.11%
Contribution to Fund Balance	49,179	193,168	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,554,317</b>	<b>\$ 10,554,317</b>	<b>\$ 8,350,599</b>	<b>79.12%</b>	<b>\$ 6,940,177</b>	<b>69.92%</b>
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,791,406				
Fund Balance as of Report Date			\$ 11,759,715			

# YTD financial report 2016 gwinnettcountry

## Fire and EMS District Fund (102)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
<b>Revenues:</b>						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 84,582,624	104.25%	\$ 80,057,484	101.69%
Licenses and Permits	791,422	791,422	853,523	107.85%	807,907	115.20%
Intergovernmental	381,351	484,128	660,003	136.33%	441,001	127.11%
Charges for Services	15,574,100	15,574,100	12,924,244	82.99%	13,077,608	94.55%
Investment Income	125,976	125,976	160,318	127.26%	121,095	176.94%
Contributions and Donations	-	250	3,825	1,530.00%	1,705	682.00%
Miscellaneous	30,538	31,969	84,293	263.67%	79,261	222.84%
Other Financing Sources	4,842,147	4,842,147	2,753,437	56.86%	2,398,803	74.50%
<b>TOTAL REVENUES</b>	<b>\$ 102,880,664</b>	<b>\$ 102,985,122</b>	<b>\$ 102,022,267</b>	<b>99.07%</b>	<b>\$ 96,984,864</b>	<b>100.06%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 653,449	\$ 653,449	\$ 563,479	86.23%	\$ 513,679	90.92%
Fire and Emergency Services	99,481,865	98,610,023	85,080,556	86.28%	78,197,812	84.23%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	854,451	46.13%	-	0.00%
<b>Total Non-Departmental</b>	<b>2,052,328</b>	<b>2,052,328</b>	<b>854,451</b>	<b>41.63%</b>	<b>-</b>	<b>0.00%</b>
Appropriations without Contribution to Fund Balance	102,187,642	101,315,800	86,498,486	85.38%	78,711,491	83.39%
Contribution to Fund Balance	693,022	1,669,322	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 102,880,664</b>	<b>\$ 102,985,122</b>	<b>\$ 86,498,486</b>	<b>83.99%</b>	<b>\$ 78,711,491</b>	<b>81.21%</b>
Projected Fund Balance December 31	\$ 46,164,057	\$ 47,140,357				
Fund Balance as of Report Date			\$ 60,994,816			



# YTD financial report 2016 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 4,700	117.38%	\$ 4,659	114.78%
Revenues without Use of Fund Balance	4,004	4,004	4,700	117.38%	4,659	114.78%
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>\$ 4,700</b>	<b>10.99%</b>	<b>\$ 4,659</b>	<b>18.77%</b>
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 19,244	44.99%	\$ 22,357	90.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 42,777</b>	<b>\$ 42,777</b>	<b>\$ 19,244</b>	<b>44.99%</b>	<b>\$ 22,357</b>	<b>90.05%</b>
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 765,598			

# YTD financial report 2016 gwinnettcountry

## Police Services District Fund (106)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
<b>Revenues:</b>						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 60,461,964	108.11%	\$ 57,995,349	106.33%
Insurance Premium Taxes	28,286,825	28,286,825	33,930,144	119.95%	31,885,393	117.47%
Licenses and Permits	4,017,479	4,017,479	3,817,428	95.02%	3,805,863	95.64%
Intergovernmental	160,373	160,373	232,317	144.86%	181,967	126.79%
Charges for Services	1,222,717	1,222,717	1,209,614	98.93%	1,192,263	97.32%
Fines and Forfeitures	10,885,215	10,885,215	7,856,082	72.17%	8,258,549	83.17%
Investment Income	198,181	198,181	308,870	155.85%	269,357	193.36%
Contributions and Donations	-	12,000	12,095	100.79%	-	-
Miscellaneous	336,289	339,539	352,340	103.77%	336,924	137.33%
Other Financing Sources	2,421,074	2,421,074	1,376,718	56.86%	1,199,401	74.50%
<b>TOTAL REVENUES</b>	<b>\$ 103,452,220</b>	<b>\$ 103,467,470</b>	<b>\$ 109,557,572</b>	<b>105.89%</b>	<b>\$ 105,125,066</b>	<b>106.23%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 721,767	\$ 721,767	\$ 638,464	88.46%	\$ 592,243	85.30%
Police Services	91,265,154	89,362,407	74,084,121	82.90%	69,216,737	83.10%
Recorder's Court	1,566,808	1,663,708	1,516,195	91.13%	1,398,755	90.54%
Solicitor General	650,351	650,351	512,521	78.81%	560,386	74.60%
Clerk of Recorder's Court	1,654,925	1,654,925	1,392,747	84.16%	1,333,158	85.94%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,690,978	3,421,359	72.93%	1,500,000	55.83%
Total Non-Departmental	5,231,914	5,011,614	3,541,995	70.68%	1,620,636	56.27%
Appropriations without Contribution to Fund Balance	101,090,919	99,064,772	81,686,043	82.46%	74,721,915	82.37%
Contribution to Fund Balance	2,361,301	4,406,698	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 103,452,220</b>	<b>\$ 103,471,470</b>	<b>\$ 81,686,043</b>	<b>78.95%</b>	<b>\$ 74,721,915</b>	<b>75.51%</b>
Projected Fund Balance December 31	\$ 48,324,566	\$ 50,365,963				
Fund Balance as of Report Date			\$ 73,834,794			

# YTD financial report 2016 gwinnettcountry

## Recreation Fund (105)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 27,058,511	104.10%	\$ 25,553,588	101.95%
Intergovernmental	119,196	121,196	165,891	136.88%	131,524	124.29%
Charges for Services	4,163,019	4,163,019	3,919,777	94.16%	3,760,093	93.64%
Investment Income	56,435	56,435	77,455	137.25%	65,540	125.14%
Contributions and Donations	67,600	72,770	8,870	12.19%	8,496	81.46%
Miscellaneous	2,163,483	2,175,257	2,258,215	103.81%	2,080,837	101.79%
Other Financing Sources	31,930	31,930	21,930	68.68%	21,930	81.43%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 33,510,649</u>	102.75%	<u>\$ 31,622,008</u>	100.97%
Appropriations:						
Community Services	\$ 32,142,263	\$ 31,880,529	\$ 27,482,743	86.21%	\$ 26,332,890	85.07%
Support Services	149,456	149,456	129,619	86.73%	131,162	87.16%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	1,129	6.96%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>1,129</u>	1.70%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>32,357,951</u>	<u>32,096,217</u>	<u>27,613,491</u>	86.03%	<u>26,464,052</u>	85.02%
Contribution to Fund Balance	235,803	516,481	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 27,613,491</u>	84.67%	<u>\$ 26,464,052</u>	84.50%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,385,746				
Fund Balance as of Report Date			\$ 21,766,423			

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## Gwinnett Place TAD Fund (165)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2016 gwinnettcountry

## Indian Trail TAD Fund (162)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ 175,256	-	\$ 146,173	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,256</u>	-	<u>\$ 146,173</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 241,267</u>	<u>\$ 241,267</u>				
Fund Balance as of Report Date			<u>\$ 416,523</u>			

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## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 801.256	\$ 801.256	\$ 801.256			
Revenues:						
Taxes	\$ -	\$ -	\$ 892.506	-	\$ 417.769	-
TOTAL REVENUES	\$ -	\$ -	\$ 892.506	-	\$ 417.769	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 801.256	\$ 801.256				
Fund Balance as of Report Date			\$ 1.693.762			

# YTD financial report 2016 gwinnettcountry

## Lake Lucerne TAD Fund (164)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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## Park Place TAD Fund (163)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 49,017	-	\$ 11,918	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,017</u>	-	<u>\$ 11,918</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 12,107</u>	<u>\$ 12,107</u>				
Fund Balance as of Report Date			<u>\$ 61,124</u>			



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## Speed Hump Fund (003)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 113,754	98.80%	\$ 112,854	96.10%
Investment Income	6,149	6,149	9,626	156.55%	7,203	122.11%
Revenues without Use of Fund Balance	121,289	121,289	123,380	101.72%	120,057	97.35%
Use of Fund Balance	311	311	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>	<b>\$ 123,380</b>	<b>101.46%</b>	<b>\$ 120,057</b>	<b>97.35%</b>
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 90,596	74.50%	\$ 99,449	82.15%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>	<b>\$ 90,596</b>	<b>74.50%</b>	<b>\$ 99,449</b>	<b>80.64%</b>
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,309,568			

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## Street Lighting Fund (002)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 7,049,320	\$ 6,987,959	99.13%	\$ 6,348,877	91.95%
Investment Income	7,007	7,007	8,590	122.59%	7,582	88.76%
Miscellaneous	-	-	78,610	-	23,525	-
Revenues without Use of Fund Balance	6,982,007	7,056,327	7,075,159	100.27%	6,379,984	92.28%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,667,591</b>	<b>\$ 7,741,911</b>	<b>\$ 7,075,159</b>	<b>91.39%</b>	<b>\$ 6,379,984</b>	<b>82.19%</b>
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,741,911	\$ 6,022,968	77.80%	\$ 5,837,341	75.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,667,591</b>	<b>\$ 7,741,911</b>	<b>\$ 6,022,968</b>	<b>77.80%</b>	<b>\$ 5,837,341</b>	<b>75.20%</b>
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ 3,053,011			

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## Authority Imaging Fund (020)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 585,145	93.78%	\$ 594,771	64.42%
Investment Income	2,465	2,465	2,110	85.60%	2,429	-
Revenues without Use of Fund Balance	626,408	626,408	587,255	93.75%	597,200	64.68%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 587,255</u>	61.17%	<u>\$ 597,200</u>	62.21%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 785,635	81.84%	\$ 753,575	78.50%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 785,635</u>	81.84%	<u>\$ 753,575</u>	78.50%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,181,377			

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## Corrections Inmate Welfare Fund (085)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 79,893	103.76%	\$ 70,616	98.76%
Miscellaneous	6,000	6,000	7,258	120.97%	8,375	108.77%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 87,151</u>	105.00%	<u>\$ 78,991</u>	99.74%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 33,047	54.42%	\$ 32,940	43.76%
Appropriations without Contribution to Fund Balance	60,725	60,725	33,047	54.42%	32,940	43.76%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 33,047</u>	39.82%	<u>\$ 32,940</u>	41.59%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 211,713			

# YTD financial report 2016 gwinnettcountry

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 694,322	82.37%	\$ 777,579	82.36%
Investment Income	-	-	3,575	-	1,580	-
Miscellaneous	-	-	1,988	-	3,634	-
Revenues without Use of Fund Balance	842,968	842,968	699,885	83.03%	782,793	82.91%
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>\$ 699,885</b>	<b>61.99%</b>	<b>\$ 782,793</b>	<b>65.21%</b>
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 404,435	90.78%	\$ 386,877	72.39%
Solicitor General	683,446	683,446	511,100	74.78%	472,112	70.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,128,981</b>	<b>\$ 1,128,981</b>	<b>\$ 915,535</b>	<b>81.09%</b>	<b>\$ 858,989</b>	<b>71.56%</b>
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,101,559			

# YTD financial report 2016 gwinnettcountry

## DA Federal Asset Sharing Fund (080)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,216	\$ 22,216	100.00%	\$ 7,185	100.00%
Investment Income	-	-	234	-	275	319.77%
Revenues without Use of Fund Balance	-	22,216	22,450	101.05%	7,460	102.60%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 145,514</u>	<u>\$ 167,730</u>	<u>\$ 22,450</u>	13.38%	<u>\$ 7,460</u>	3.36%
Appropriations:						
District Attorney	\$ 145,514	\$ 167,730	\$ 45,309	27.01%	\$ 67,481	30.36%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 145,514</u>	<u>\$ 167,730</u>	<u>\$ 45,309</u>	27.01%	<u>\$ 67,481</u>	30.36%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 263,440			

# YTD financial report 2016 gwinnettcouuty

## E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 17,090,332	107.77%	\$ 16,132,063	115.79%
Investment Income	130,922	130,922	211,896	161.85%	157,035	116.05%
Miscellaneous	-	-	3,315	-	3,934	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	17,305,543	108.23%	16,293,032	115.82%
Use of Fund Balance	4,692,077	4,013,766	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 20,681,055</b>	<b>\$ 20,002,744</b>	<b>\$ 17,305,543</b>	<b>86.52%</b>	<b>\$ 16,293,032</b>	<b>86.88%</b>
Appropriations:						
Police Services	\$ 16,557,566	\$ 15,879,255	\$ 12,791,298	80.55%	\$ 12,111,991	80.59%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
Other Governmental Agencies	3,803,489	3,803,489	3,803,488	100.00%	3,417,801	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	4,123,489	4,123,489	3,803,488	92.24%	3,417,801	91.78%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 20,681,055</b>	<b>\$ 20,002,744</b>	<b>\$ 16,594,786</b>	<b>82.96%</b>	<b>\$ 15,529,792</b>	<b>82.81%</b>
Projected Fund Balance December 31	\$ 21,594,869	\$ 22,273,180				
Fund Balance as of Report Date			\$ 26,997,703			

# YTD financial report 2016 gwinnettcouuty

## Juvenile Court Supervision Fund (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 60,135	116.36%	\$ 47,006	81.35%
<b>TOTAL REVENUES</b>	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 60,135</u>	116.36%	<u>\$ 47,006</u>	81.35%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 48,267	99.90%	\$ 51,474	99.82%
Appropriations without Contribution to Fund Balance	48,313	48,313	48,267	99.90%	51,474	99.82%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 48,267</u>	93.40%	<u>\$ 51,474</u>	89.08%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 109,179			



# YTD financial report 2016 gwinnettcouuty

## Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,236	\$ 108,058	133.02%	\$ 311,732	106.13%
Revenues without Use of Fund Balance	-	81,236	108,058	133.02%	311,732	106.13%
Use of Fund Balance	1,563,552	1,482,316	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 108,058</u>	6.91%	<u>\$ 311,732</u>	30.14%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 906,101	57.95%	\$ 335,692	32.46%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 906,101</u>	57.95%	<u>\$ 335,692</u>	32.46%
Projected Fund Balance December 31	\$ 707,108	\$ 788,344				
Fund Balance as of Report Date			\$ 1,472,617			

# YTD financial report 2016 gwinnettcouuty

## Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 358,613	\$ 372,526	103.88%	\$ 241,503	102.69%
Miscellaneous	-	-	136	-	384	-
Revenues without Use of Fund Balance	-	358,613	372,662	103.92%	241,887	102.86%
Use of Fund Balance	708,060	349,447	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 708,060</b>	<b>\$ 708,060</b>	<b>\$ 372,662</b>	<b>52.63%</b>	<b>\$ 241,887</b>	<b>27.48%</b>
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 410,804	58.02%	\$ 409,751	46.55%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 708,060</b>	<b>\$ 708,060</b>	<b>\$ 410,804</b>	<b>58.02%</b>	<b>\$ 409,751</b>	<b>46.55%</b>
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,180,887				
Fund Balance as of Report Date			\$ 2,492,192			

# YTD financial report 2016 gwinnettcouuty

## 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 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 589,298	91.66%	\$ 573,777	103.05%
Revenues without Use of Fund Balance	642,936	642,936	589,298	91.66%	573,777	103.05%
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>\$ 589,298</b>	<b>80.34%</b>	<b>\$ 573,777</b>	<b>102.79%</b>
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 475,081	64.77%	\$ 345,138	61.83%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 733,466</b>	<b>\$ 733,466</b>	<b>\$ 475,081</b>	<b>64.77%</b>	<b>\$ 345,138</b>	<b>61.83%</b>
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,686,817			

# YTD financial report 2016 gwinnettcountry

## Sheriff Special Justice Fund (065)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 144,772	\$ 163,287	112.79%	\$ 52,290	142.06%
Investment Income	-	-	310	-	220	360.66%
Revenues without Use of Fund Balance	-	144,772	163,597	113.00%	52,510	142.42%
Use of Fund Balance	75,000	130,228	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 75,000</u>	<u>\$ 275,000</u>	<u>\$ 163,597</u>	59.49%	<u>\$ 52,510</u>	46.94%
Appropriations:						
Sheriff	\$ 75,000	\$ 275,000	\$ 200,193	72.80%	\$ 2,915	2.61%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 75,000</u>	<u>\$ 275,000</u>	<u>\$ 200,193</u>	72.80%	<u>\$ 2,915</u>	2.61%
Projected Fund Balance December 31	\$ 237,049	\$ 181,821				
Fund Balance as of Report Date			\$ 275,453			

# YTD financial report 2016 gwinnettcouuty

## Sheriff Special Treasury Fund (066)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 40,601	\$ 42,118	103.74%	\$ 121,445	99.27%
Investment Income	-	-	371	-	440	354.84%
Revenues without Use of Fund Balance	-	40,601	42,489	104.65%	121,885	99.53%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 190,601</u>	<u>\$ 42,489</u>	22.29%	<u>\$ 121,885</u>	44.73%
Appropriations:						
Sheriff	\$ 150,000	\$ 190,601	\$ 105,422	55.31%	\$ 58,537	21.48%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 190,601</u>	<u>\$ 105,422</u>	55.31%	<u>\$ 58,537</u>	21.48%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 397,125			

# 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				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,011	\$ 76,011	100.00%	\$ 6,554	100.00%
Investment Income	-	-	131	-	120	352.94%
Revenues without Use of Fund Balance	-	76,011	76,142	100.17%	6,674	101.31%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 60,000</u>	<u>\$ 136,011</u>	<u>\$ 76,142</u>	55.98%	<u>\$ 6,674</u>	8.18%
Appropriations:						
Sheriff	\$ 60,000	\$ 136,011	\$ 58,462	42.98%	\$ 6,121	7.50%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 60,000</u>	<u>\$ 136,011</u>	<u>\$ 58,462</u>	42.98%	<u>\$ 6,121</u>	7.50%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 151,350			

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## Stadium Fund (055)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 724,255	82.77%	\$ 812,470	98.48%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	1,001,358	97.99%	1,010,459	100.63%
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	2,525,613	93.65%	2,622,929	99.76%
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>\$ 2,525,613</b>	<b>93.63%</b>	<b>\$ 2,622,929</b>	<b>97.92%</b>
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 2,694,384	99.89%	\$ 2,675,916	99.90%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,697,411</b>	<b>\$ 2,697,411</b>	<b>\$ 2,694,384</b>	<b>99.89%</b>	<b>\$ 2,675,916</b>	<b>99.90%</b>
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 937,407			

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## Tree Bank Fund (040)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 10,016	100.16%	\$ 21,760	217.60%
<b>TOTAL REVENUES</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,016</u>	100.16%	<u>\$ 21,760</u>	217.60%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 213,659			



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## Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Infinite Energy Center (formerly the Gwinnett Center) and parking facility. Hotel-Motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 8,211,075	95.26%	\$ 7,954,466	109.77%
Charges for Services	100	100	163	163.00%	-	0.00%
Investment Income	1,500	1,500	16,095	1,073.00%	6,323	526.92%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 8,227,333</u>	95.43%	<u>\$ 7,960,789</u>	104.50%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 4,922,805	100.00%	\$ 4,928,005	100.00%
Tourism	3,435,703	3,435,703	3,237,918	94.24%	2,583,941	96.05%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	8,160,723	97.63%	7,511,946	98.61%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 8,160,723</u>	94.65%	<u>\$ 7,511,946</u>	98.61%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 8,706,449			

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## Airport Operating Fund (520)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 161,316	105.09%	\$ 153,276	113.54%
Miscellaneous	770,000	770,000	674,789	87.63%	800,411	111.17%
Revenues without Use of Net Position	923,500	923,500	836,105	90.54%	953,687	111.54%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 987,487</b>	<b>\$ 976,726</b>	<b>\$ 836,105</b>	<b>85.60%</b>	<b>\$ 953,687</b>	<b>102.46%</b>
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 782,629	80.13%	\$ 758,991	81.57%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 987,487</b>	<b>\$ 976,726</b>	<b>\$ 782,629</b>	<b>80.13%</b>	<b>\$ 758,991</b>	<b>81.54%</b>
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,010,631			

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

# YTD financial report 2016 gwinnettcouuty

## Local Transit Operating Fund (515)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,858,590	81.42%	\$ 2,983,722	84.98%
Investment Income	28,595	28,595	31,230	109.21%	9,989	113.51%
Miscellaneous	22,000	22,000	261,679	1,189.45%	245,304	1,115.02%
Other Financing Sources	6,350,572	6,350,572	5,821,358	91.67%	4,417,941	91.67%
<b>TOTAL REVENUES</b>	<b>\$ 9,912,171</b>	<b>\$ 9,912,171</b>	<b>\$ 8,972,857</b>	<b>90.52%</b>	<b>\$ 7,656,956</b>	<b>86.44%</b>
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 56,501	80.79%	\$ 60,207	56.31%
Transportation	9,552,460	9,552,460	6,506,719	68.12%	4,703,829	53.75%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	6,563,220	68.21%	4,764,036	53.78%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,912,171</b>	<b>\$ 9,912,171</b>	<b>\$ 6,563,220</b>	<b>66.21%</b>	<b>\$ 4,764,036</b>	<b>53.78%</b>
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 6,583,365			

# YTD financial report 2016 gwinnettcountry

## Solid Waste Operating Fund (595)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 565,433	75.39%	\$ 564,145	75.22%
Charges for Services	43,198,088	43,198,088	39,651,772	91.79%	38,977,190	91.35%
Investment Income	214,345	214,345	328,795	153.40%	274,435	135.20%
Miscellaneous	50	50	572	1,144.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 40,546,572</u>	91.81%	<u>\$ 39,815,771</u>	91.28%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,572,956	\$ 34,326,978	80.63%	\$ 33,765,907	80.10%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	42,617,567	42,582,956	34,326,978	80.61%	33,765,907	80.09%
Working Capital Reserve	1,544,916	1,579,527	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 34,326,978</u>	77.73%	<u>\$ 33,765,907</u>	77.41%
Projected Net Position December 31	\$ 15,333,439	\$ 15,368,050				
Net Position as of Report Date			\$ 20,008,117			

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

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

# YTD financial report 2016 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 30,488,455	97.63%	\$ 30,520,677	97.73%
Investment Income	106,347	106,347	221,311	208.10%	156,457	320.16%
Miscellaneous	20,150	20,150	42,673	211.78%	2,366	11.74%
<b>TOTAL REVENUES</b>	<b>\$ 31,354,537</b>	<b>\$ 31,354,537</b>	<b>\$ 30,752,439</b>	<b>98.08%</b>	<b>\$ 30,679,500</b>	<b>98.03%</b>
Appropriations:						
Planning and Development	\$ 482,742	\$ 438,446	\$ 351,468	80.16%	\$ 326,962	74.63%
Water Resources*	29,373,832	29,288,716	27,052,305	92.36%	27,244,143	89.72%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	80,000	80,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,807,162	27,403,773	91.94%	27,571,105	89.38%
Working Capital Reserve	1,417,963	1,547,375	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,354,537</b>	<b>\$ 31,354,537</b>	<b>\$ 27,403,773</b>	<b>87.40%</b>	<b>\$ 27,571,105</b>	<b>88.09%</b>
Projected Net Position December 31	\$ 25,891,833	\$ 26,021,245				
Net Position as of Report Date			\$ 27,822,536			

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

# YTD financial report 2016 gwinnettcountry

## Water and Sewer Operating Fund (501)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 279,661,779	92.79%	\$ 267,006,724	89.27%
Investment Income	460,000	460,000	1,069,030	232.40%	681,996	204.52%
Contributions and Donations	16,713,974	16,713,974	20,645,370	123.52%	19,541,099	109.35%
Miscellaneous	240,000	241,560	336,794	139.42%	565,843	235.77%
Other Financing Sources	-	-	52,502	-	142,872	-
Revenues without Use of Net Position	318,816,807	318,818,367	301,765,475	94.65%	287,938,534	90.68%
Use of Net Position	12,476,982	11,343,006	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 331,293,789</b>	<b>\$ 330,161,373</b>	<b>\$ 301,765,475</b>	<b>91.40%</b>	<b>\$ 287,938,534</b>	<b>90.68%</b>
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 809,445	86.98%	\$ 828,053	76.23%
Water Resources*	330,263,152	329,130,736	281,133,495	85.42%	251,495,951	85.07%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 331,293,789</b>	<b>\$ 330,161,373</b>	<b>\$ 281,942,940</b>	<b>85.40%</b>	<b>\$ 252,324,004</b>	<b>79.47%</b>
Projected Net Position December 31	\$ 119,790,044	\$ 120,924,020				
Net Position as of Report Date			\$ 152,089,561			

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

# YTD financial report 2016 gwinnettcountry

## Administrative Support Fund (665)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 44,741,994	82.08%	\$ 36,073,380	91.62%
Investment Income	88,350	88,350	44,395	50.25%	92,102	141.51%
Miscellaneous	1,480,994	1,480,994	1,361,003	91.90%	1,369,593	96.13%
Other Financing Sources	-	-	-	-	17,872	-
<b>TOTAL REVENUES</b>	<b>\$ 56,077,919</b>	<b>\$ 56,077,919</b>	<b>\$ 46,147,392</b>	<b>82.29%</b>	<b>\$ 37,552,947</b>	<b>75.74%</b>
Appropriations:						
County Administration	\$ 4,733,378	\$ 4,710,042	\$ 3,718,250	78.94%	\$ 3,219,341	72.28%
Financial Services	8,263,889	8,175,549	7,156,902	87.54%	6,531,259	85.49%
Human Resources	3,455,094	3,410,558	2,956,920	86.70%	2,780,831	84.18%
Information Technology Services	25,490,656	25,126,929	20,494,063	81.56%	18,184,242	82.84%
Law	2,220,195	2,220,195	1,995,562	89.88%	1,901,245	87.48%
Support Services	10,240,470	10,126,481	8,850,189	87.40%	7,815,378	83.98%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	411,127	56.98%	376,034	52.12%
<b>Total Non-Departmental</b>	<b>721,500</b>	<b>721,500</b>	<b>411,127</b>	<b>56.98%</b>	<b>376,034</b>	<b>49.88%</b>
Appropriations without Working Capital Reserve	55,125,182	54,491,254	45,583,013	83.65%	40,808,330	82.31%
Working Capital Reserve	952,737	1,586,665	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 56,077,919</b>	<b>\$ 56,077,919</b>	<b>\$ 45,583,013</b>	<b>81.29%</b>	<b>\$ 40,808,330</b>	<b>82.31%</b>
Projected Net Position December 31	\$ 4,238,662	\$ 4,872,590				
Net Position as of Report Date			\$ 3,850,304			

# YTD financial report 2016 gwinnettcountry

## Auto Liability Fund (606)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 916,611	91.66%	\$ 916,666	91.67%
Investment Income	11,000	11,000	16,062	146.02%	14,730	133.91%
<b>TOTAL REVENUES</b>	<b>\$ 1,011,000</b>	<b>\$ 1,011,000</b>	<b>\$ 932,673</b>	<b>92.25%</b>	<b>\$ 931,396</b>	<b>91.74%</b>
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 332,730	33.05%	\$ 361,708	35.63%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	332,730	33.05%	361,708	35.63%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,011,000</b>	<b>\$ 1,011,000</b>	<b>\$ 332,730</b>	<b>32.91%</b>	<b>\$ 361,708</b>	<b>35.63%</b>
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,327,614			



# YTD financial report 2016 gwinnettcountry

## 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 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 4,491,956	71.85%	\$ 4,303,935	72.38%
Miscellaneous	345,347	345,347	278,212	80.56%	262,518	93.09%
<b>TOTAL REVENUES</b>	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 4,770,168</u>	72.30%	<u>\$ 4,566,453</u>	73.31%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,483,015	\$ 5,328,386	82.19%	\$ 5,145,750	85.11%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,493,015	5,328,386	82.06%	5,145,750	85.09%
Working Capital Reserve	15,852	104,541	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 5,328,386</u>	80.76%	<u>\$ 5,145,750</u>	82.61%
Projected Net Position December 31	\$ 2,333,660	\$ 2,422,349				
Net Position as of Report Date			\$ 1,759,590			

# YTD financial report 2016 gwinnettcouuty

## 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 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 46,337,457	95.51%	\$ 39,036,800	87.68%
Investment Income	163,767	163,767	267,265	163.20%	262,015	181.19%
Miscellaneous	-	-	975,562	-	547,061	-
Revenues without Use of Net Position	48,679,742	48,679,742	47,580,284	97.74%	39,845,876	89.21%
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>\$ 47,580,284</b>	<b>95.10%</b>	<b>\$ 39,845,876</b>	<b>81.94%</b>
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 47,802,179	95.57%	\$ 41,996,050	86.36%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,029,740</b>	<b>\$ 50,029,740</b>	<b>\$ 47,802,179</b>	<b>95.55%</b>	<b>\$ 41,996,050</b>	<b>86.36%</b>
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 31,671,720			

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## Risk Management Fund (602)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016	% Actual to Current Budget	Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 4,582,130	91.64%	\$ 2,286,114	91.29%
Investment Income	96,000	96,000	96,586	100.61%	96,375	100.39%
Miscellaneous	-	-	13,359	-	10,484	-
Revenues without Use of Net Position	5,096,000	5,096,000	4,692,075	92.07%	2,392,973	92.03%
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>\$ 4,692,075</b>	<b>65.94%</b>	<b>\$ 2,392,973</b>	<b>34.61%</b>
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 4,911,551	69.12%	\$ 5,476,000	79.19%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,115,444</b>	<b>\$ 7,115,444</b>	<b>\$ 4,911,551</b>	<b>69.03%</b>	<b>\$ 5,476,000</b>	<b>79.19%</b>
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 11,388,307			

# YTD financial report 2016 gwinnettcountry

## Workers' Compensation Fund (604)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 11/30/2016	Actuals YTD as of 11/30/2016		Actuals YTD as of 11/30/2015	% Actual to 11/30/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 3,208,041	91.66%	\$ 2,016,667	91.67%
Investment Income	40,000	40,000	124,562	311.41%	109,005	272.51%
Miscellaneous	-	-	15,508	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	3,348,111	94.58%	2,125,672	94.90%
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>\$ 3,348,111</b>	<b>77.10%</b>	<b>\$ 2,125,672</b>	<b>49.24%</b>
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 2,572,770	59.38%	\$ 2,449,214	56.74%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,342,786</b>	<b>\$ 4,342,786</b>	<b>\$ 2,572,770</b>	<b>59.24%</b>	<b>\$ 2,449,214</b>	<b>56.74%</b>
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,976,816			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 11/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	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)
				<b>Total: Intergovernmental</b>	-	<b>(246,141)</b>
Charges for Services	24,315,098	24,390,723	75,625	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	75,625
Contributions and Donations	13,200	27,794	14,594	GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				GCID 20160778 Approval to accept and appropriate second quarter donations made to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,406
				<b>Total: Contributions and Donations</b>	-	<b>14,594</b>
Miscellaneous	1,133,268	1,227,894	94,626	GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	74,626

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous (cont.)				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	20,000
				Total: Miscellaneous	-	94,626
Use of Fund Balance	7,828,670	7,090,721	(737,949)	To adjust budget for 90 day job vacancies.	(51,923)	(693,975)
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	(74,626)
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	(20,000)
				Total: Use of Fund Balance	(51,923)	(737,949)
<b>Total: General Fund</b>			<b>(799,245)</b>		<b>(51,923)</b>	<b>(799,245)</b>
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Intergovernmental	381,351	484,128	102,777	GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Miscellaneous	30,538	31,969	1,431	GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20160760 Approval for Chairman to grant acreage for sewer easement to Speedway LLC for construction and maintenance of a public sewer line on parcel R613 014.	-	1,356
<b>Total: Fire and Emergency Medical Services District Fund</b>			<b>104,458</b>		<b>-</b>	<b>104,458</b>

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Contributions and Donations	-	12,000	12,000	GCID 20160749 Approval to accept a donation for the purchase of one K-9 through the Community Foundation for NE Georgia. Kathy Gestar founder of the Cody Fund to make this donation.	-	12,000
Miscellaneous	336,289	339,539	3,250	GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				GCID 20160803 Approval for Chairman to execute 2nd Amendment to Tall Structure Lease agreement with New Cingular Wireless PCS LLC to allow modification of equipment located at 1850 North Brown Road.	-	750
<i>Total: Police Services District Fund</i>			15,250		-	15,250

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



Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	6,975,000	7,049,320	74,320	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				GCID 20160858 Approval of Broxton Woods incorporation into the Street Lighting Program with operating cost of \$516.	-	516
				GCID 20160859 Approval of Planters Cove incorporation into the Street Lighting Program with operating cost of \$3,025.	-	3,025
				GCID 20160860 Approval of Berkeley Creek South incorporation into the Street Lighting Program with operating cost of \$552.	-	552
				Total: Charges for Services	-	74,320
<i>Total: Street Lighting Fund</i>			74,320		-	74,320
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	22,216	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
<b>E-911 Fund (095)</b>						
Use of Fund Balance	4,692,077	4,013,766	(678,311)	To adjust budget for 90 day job vacancies.	(85,538)	(678,311)
<i>Total: E-911 Fund</i>			(678,311)		(85,538)	(678,311)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	81,236	81,236	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	81,236
Use of Fund Balance	1,563,552	1,482,316	(81,236)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(81,236)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	358,613	358,613	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	358,613
Use of Fund Balance	708,060	349,447	(358,613)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(358,613)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	144,772	144,772	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	144,772
Use of Fund Balance	75,000	130,228	55,228	GCID 20160819 Approval for Sheriff to utilize drug asset forfeiture funds to purchase a pre-owned motor coach bus.	-	55,228
<i>Total: Sheriff Special Justice Fund</i>			200,000		-	200,000
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	40,601	40,601	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	40,601
<i>Total: Sheriff Special Treasury Fund</i>			40,601		-	40,601
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	76,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
<b>Water and Sewer Operating Fund (501)</b>						
Miscellaneous	240,000	241,560	1,560	GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	1,560
Use of Net Position	12,476,982	11,343,006	(1,133,976)	To adjust budget for 90 day job vacancies.	(13,114)	(1,132,416)
				GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	(1,560)
<i>Total: Water and Sewer Operating Fund</i>			(1,132,416)		(13,114)	(1,132,416)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (2,068,933)</b>		<b>\$ (150,575)</b>	<b>\$ (2,068,933)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 11/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ -	\$ 151,250	\$ 151,250	To adjust budget for 90 day job vacancies.	\$ -	\$ -
				GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	151,250
				Total: County Administration	-	151,250
Financial Services	8,071,420	8,034,894	(36,526)	To adjust budget for 90 day job vacancies.	-	(36,526)
Transportation	17,143,295	16,945,354	(197,941)	To adjust budget for 90 day job vacancies.	-	(197,941)
Planning and Development	862,688	854,044	(8,644)	To adjust budget for 90 day job vacancies.	-	(8,644)
Police Services	6,475,486	6,286,391	(189,095)	To adjust budget for 90 day job vacancies.	(41,467)	(192,489)
				GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				GCID 20160778 Approval to accept and appropriate second quarter donations made to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,406
				Total: Police Services	(41,467)	(189,095)
Corrections	14,688,471	14,672,959	(15,512)	To adjust budget for 90 day job vacancies.	(10,456)	(70,112)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	-	54,600
				Total: Corrections	(10,456)	(15,512)
Community Services	6,258,306	6,278,626	20,320	To adjust budget for 90 day job vacancies.	-	(60,880)
				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

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services (cont.)				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				Total: Community Services	-	20,320
Community Services - Elections	9,112,381	9,071,277	(41,104)	To adjust budget for 90 day job vacancies.	-	(41,104)
Community Services Subsidies: Library In-House Services	800,865	791,038	(9,827)	To adjust budget for 90 day job vacancies.	-	(9,827)
Juvenile Court	7,477,996	8,327,219	849,223	Transfer from Non-Departmental: Court Reporters Reserve.	12,000	210,800
				Transfer from Non-Departmental: Indigent Defense Reserve.	33,700	533,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	2,954	104,554
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	48,654	849,223
Sheriff	79,171,142	80,231,842	1,060,700	Transfer from Non-Departmental Inmate Medical Reserve.	29,700	1,060,700
Judiciary	19,134,369	25,155,239	6,020,870	Transfer from Non-Departmental: Indigent Defense Reserve.	153,700	3,783,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	12,000	450,900
				Transfer from Non-Departmental: Court Reporters Reserve.	73,000	1,834,600
				CA 20160983 Request to transfer operating funds to the courts' capital IT project fund for video conferencing system and additional IT items.	-	(24,780)
				CA 20161110 Request to transfer operating funds to the courts' capital IT project to purchase upgrade to Electronic Docket Display.	(23,250)	(23,250)
				Total: Judiciary	215,450	6,020,870
Probate Court	2,234,909	2,421,907	186,998	Transfer from Non-Departmental: Court Interpreters Reserve.	46	4,546
				Transfer from Non-Departmental: Indigent Defense Reserve.	8,000	129,800
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Transfer from Contingency.	2,000	2,000
				Total: Probate Court	10,046	186,998

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,160,079	11,400	Transfer from Non-Departmental: Court Reporters Reserve.	-	11,400
Non-Departmental:						
Contingency	1,200,000	1,198,000	(2,000)	Transfer to Probate Court.	(2,000)	(2,000)
Contribution to Capital	6,045,261	6,093,291	48,030	CA 20160983 Request to transfer operating funds to the courts' capital IT project fund for video conferencing system and additional IT items.	-	24,780
				CA 20161110 Request to transfer operating funds to the courts' capital IT project to purchase upgrade to Electronic Docket Display.	23,250	23,250
				Total: Contribution to Capital	23,250	48,030
Prisoner Medical Reserve	1,900,000	783,831	(1,116,169)	Transfer to Corrections.	-	(54,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	(29,700)	(1,060,700)
				Total: Prisoner Medical Reserve	(29,700)	(1,116,169)
Indigent Defense Reserve	6,000,000	1,549,800	(4,450,200)	Transfer to Juvenile Court.	(33,700)	(533,000)
				Transfer to Judiciary.	(153,700)	(3,783,400)
				Transfer to Probate Court.	(8,000)	(129,800)
				Transfer to Records Court.	(4,000)	(4,000)
				Total: Indigent Defense Reserve	(199,400)	(4,450,200)
Court Reporters Reserve	2,400,000	343,200	(2,056,800)	Transfer to Juvenile Court.	(12,000)	(210,800)
				Transfer to Judiciary.	(73,000)	(1,834,600)
				Transfer to Solicitor General.	-	(11,400)
				Total: Court Reporters Reserve	(85,000)	(2,056,800)
Court Interpreters Reserve	560,000	-	(560,000)	Transfer to Juvenile Court.	(2,954)	(104,554)
				Transfer to Judiciary.	(12,000)	(450,900)
				Transfer to Probate Court.	(46)	(4,546)
				Total: Court Interpreters Reserve	(15,000)	(560,000)
Other Governmental Agencies	700,349	624,724	(75,625)	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	(75,625)
Total Non-Departmental			(8,212,764)		(307,850)	(8,212,764)
Total: General Fund			(803,245)		(55,923)	(803,245)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,558,203	6,414,214	(143,989)	To adjust budget for 90 day job vacancies.	-	(143,989)
Contribution to Fund Balance	49,179	193,168	143,989	To adjust budget for 90 day job vacancies.	-	143,989
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	99,481,865	98,610,023	(871,842)	To adjust budget for 90 day job vacancies.	(10,957)	(974,944)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
				GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
				<b>Total: Fire and Emergency Services</b>	<b>(10,957)</b>	<b>(871,842)</b>
Contribution to Fund Balance	693,022	1,669,322	976,300	To adjust budget for 90 day job vacancies.	10,957	974,944
				GCID 20160760 Approval for Chairman to grant acreage for sewer easement to Speedway LLC for construction and maintenance of a public sewer line on parcel R613 014.	-	1,356
				<b>Total: Contribution to Fund Balance</b>	<b>10,957</b>	<b>976,300</b>
<i>Total: Fire and Emergency Services District Fund</i>			104,458		-	104,458

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	91,265,154	89,362,407	(1,902,747)	To adjust budget for 90 day job vacancies.	(202,720)	(2,042,147)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	127,400
				GCID 20160749 Approval to accept a donation for the purchase of one K-9 through the Community Foundation for NE Georgia. Kathy Gestar founder of the Cody Fund to make this donation.	-	12,000
				<b>Total: Police Services</b>	<b>(202,720)</b>	<b>(1,902,747)</b>
Recorder's Court	1,566,808	1,663,708	96,900	Transfer from Non-Departmental: Indigent Defense Reserve.	4,000	29,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	67,500
				<b>Total: Recorder's Court</b>	<b>4,000</b>	<b>96,900</b>
Non-Departmental	5,231,914	5,011,614	(220,300)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(25,400)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(127,400)
				Transfer to Recorder's Court - From Court Interpreters Reserve.	-	(67,500)
				<b>Total: Non-Departmental</b>	<b>-</b>	<b>(220,300)</b>
Contribution to Fund Balance	2,361,301	4,406,698	2,045,397	To adjust budget for 90 day job vacancies.	202,720	2,042,147
				GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				GCID 20160803 Approval for Chairman to execute 2nd Amendment to Tall Structure Lease agreement with New Cingular Wireless PCS LLC to allow modification of equipment located at 1850 North Brown Road.	-	750
				<b>Total: Contribution to Fund Balance</b>	<b>202,720</b>	<b>2,045,397</b>
<b>Total: Police Services District Fund</b>			<b>19,250</b>		<b>4,000</b>	<b>19,250</b>



Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	32,142,263	31,880,529	(261,734)	To adjust budget for 90 day job vacancies.	(9,548)	(268,734)
				GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
				GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				<b>Total: Community Services</b>	<b>(9,548)</b>	<b>(261,734)</b>
Contribution to Fund Balance	235,803	516,481	280,678	To adjust budget for 90 day job vacancies.	9,548	268,734
				GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				<b>Total: Contribution to Fund Balance</b>	<b>9,548</b>	<b>280,678</b>
<i>Total: Recreation Fund</i>			18,944		-	18,944

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Transportation	7,667,591	7,741,911	74,320	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				GCID 20160858 Approval of Broxton Woods incorporation into the Street Lighting Program with operating cost of \$516.	-	516
				GCID 20160859 Approval of Planters Cove incorporation into the Street Lighting Program with operating cost of \$3,025.	-	3,025
				GCID 20160860 Approval of Berkeley Creek South incorporation into the Street Lighting Program with operating cost of \$552.	-	552
				Total: Transportation	-	74,320
<i>Total: Street Lighting Fund</i>			74,320		-	74,320
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	145,514	167,730	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
<b>E-911 Fund (095)</b>						
Police Services	16,557,566	15,879,255	(678,311)	To adjust budget for 90 day job vacancies.	(85,538)	(678,311)
<i>Total: E-911 Fund</i>			(678,311)		(85,538)	(678,311)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	75,000	275,000	200,000	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	144,772
				GCID 20160819 Approval for Sheriff to utilize drug asset forfeiture funds to purchase a pre-owned motor coach bus.	-	55,228
<i>Total: Sheriff Special Justice Fund</i>			200,000		-	200,000
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	190,601	40,601	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	40,601
<i>Total: Sheriff Special Treasury Fund</i>			40,601		-	40,601
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	60,000	136,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011
<b>Airport Operating Fund (520)</b>						
Transportation	987,487	976,726	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
<b>Solid Waste Operating Fund (595)</b>						
Support Services	42,607,567	42,572,956	(34,611)	To adjust budget for 90 day job vacancies.	-	(34,611)
Working Capital Reserve	1,544,916	1,579,527	34,611	To adjust budget for 90 day job vacancies.	-	34,611
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	482,742	438,446	(44,296)	To adjust budget for 90 day job vacancies.	-	(44,296)
Water Resources	29,373,832	29,288,716	(85,116)	To adjust budget for 90 day job vacancies.	-	(85,116)
Working Capital Reserve	1,417,963	1,547,375	129,412	To adjust budget for 90 day job vacancies.	-	129,412
<i>Total: Stormwater Operating Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	330,263,152	329,130,736	(1,132,416)	To adjust budget for 90 day job vacancies.	(13,114)	(1,132,416)
<i>Total: Water and Sewer Operating Fund</i>			(1,132,416)		(13,114)	(1,132,416)
<b>Administrative Support Fund (665)</b>						
County Administration	4,733,378	4,710,042	(23,336)	To adjust budget for 90 day job vacancies.	(11,668)	(23,336)
Financial Services	8,263,889	8,175,549	(88,340)	To adjust budget for 90 day job vacancies.	-	(88,340)
Human Resources	3,455,094	3,410,558	(44,536)	To adjust budget for 90 day job vacancies.	-	(44,536)
Information Technology	25,490,656	25,126,929	(363,727)	To adjust budget for 90 day job vacancies.	(19,113)	(363,727)
Support Services	10,240,470	10,126,481	(113,989)	To adjust budget for 90 day job vacancies.	-	(113,989)
Working Capital Reserve	952,737	1,586,665	633,928	To adjust budget for 90 day job vacancies.	30,781	633,928
<i>Total: Administrative Support Fund</i>			-		-	-
<b>Fleet Management (610)</b>						
Support Services	6,571,704	6,483,015	(88,689)	To adjust budget for 90 day job vacancies.	-	(88,689)
Working Capital Reserve	15,852	104,541	88,689	To adjust budget for 90 day job vacancies.	-	88,689
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (2,068,933)</b>		<b>\$ (150,575)</b>	<b>\$ (2,068,933)</b>