



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
October 31, 2016 (unaudited)



75 Langley Drive • Lawrenceville, GA 30046-6935
(tel) 770.822.7820 • (fax) 770.822.7818

gwinnettcounty

M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: November 18, 2016

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

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

This report includes:

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

Executive Summary

This report begins with a summary of notable events that occurred in October and early November including: 1) residential and commercial property tax collections and appeals processing, 2) utility tax billing, and 3) 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 4 – 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.

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 November 14, 95 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 October 31, the property tax collection rate was 93.75 percent of the amount billed.

Utility Tax Billing

Pending receipt of final valuations from the Georgia Department of Revenue for utility taxes and in accordance with the Official Code of Georgia Annotated (O.C.G.A.) 48-2-18, the County billed 85 percent of the prior year's taxable value for utility taxes on October 15, 2016. The amount billed for the County was \$5,118,000, which is approximately 3.1 percent lower than last year due to this year's millage rate rollback in the General Fund.

Utility tax bills have a due date of December 15, 2016. The Board of Tax Assessors plans to issue the official 2016 assessments for the utility companies within 10 days of receiving them from the Georgia Department of Revenue, with a 30 day appeal period. Final adjusted tax bills reconciled for prior payments will be issued in January or February 2017.

2017 Budget Preparation

The fiscal year 2017 budget planning process continues. In July, departments submitted their operating budgets, including revenue estimates and decision package proposals. From August 29 through September 1, Departments and Elected Officials presented their business plans to the Chairman's Budget Review Team for consideration. Fiscal year 2017 business plan presentations have been recorded and are available for viewing on the [2017 Budget Review Meetings](#) page on Gwinnett County's website.

Commission Chairman Charlotte Nash presented a proposed fiscal year 2017 budget to the Board of Commissioners on November 15. The Board of Commissioners will review the proposed budget and, as required by state law, a public hearing will be held on December 5. By Gwinnett County ordinance, the Board of Commissioners must adopt the annual budget during its first meeting in January, which is scheduled for 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 5.4 percent when compared to this same time last year. Property tax bills were mailed August 15 and had an October 15 due date. The year-over-year decline appears to be related to the timing of tax bill collections and processing.

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

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

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

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

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

Expenditures in the Recreation Fund are approximately \$965,500, or 4 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 \$1.4 million, or 9 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.
- The timing of a quarterly payment. A quarterly payment received from a provider in October 2016 was not received until November in 2015.

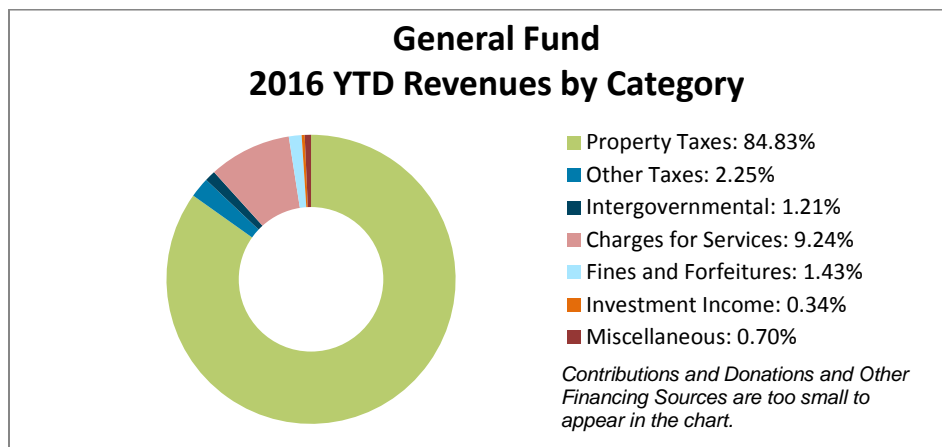
Charges for services revenues in the Stadium Fund are down approximately \$269,000, or 26 percent, compared to this same time last year. This is primarily due to the timing of the receipt of Naming Rights revenues. Naming Rights are due November 1. In 2015, Naming Rights revenues were received in October, but this year they were received in November and will be reflected in next month's report.

Revenues in the Local Transit Operating Fund are approximately \$1.1 million, or 16 percent, higher than this same time last year, primarily due to an increase in other financing sources. Other financing sources are approximately \$1.3 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.

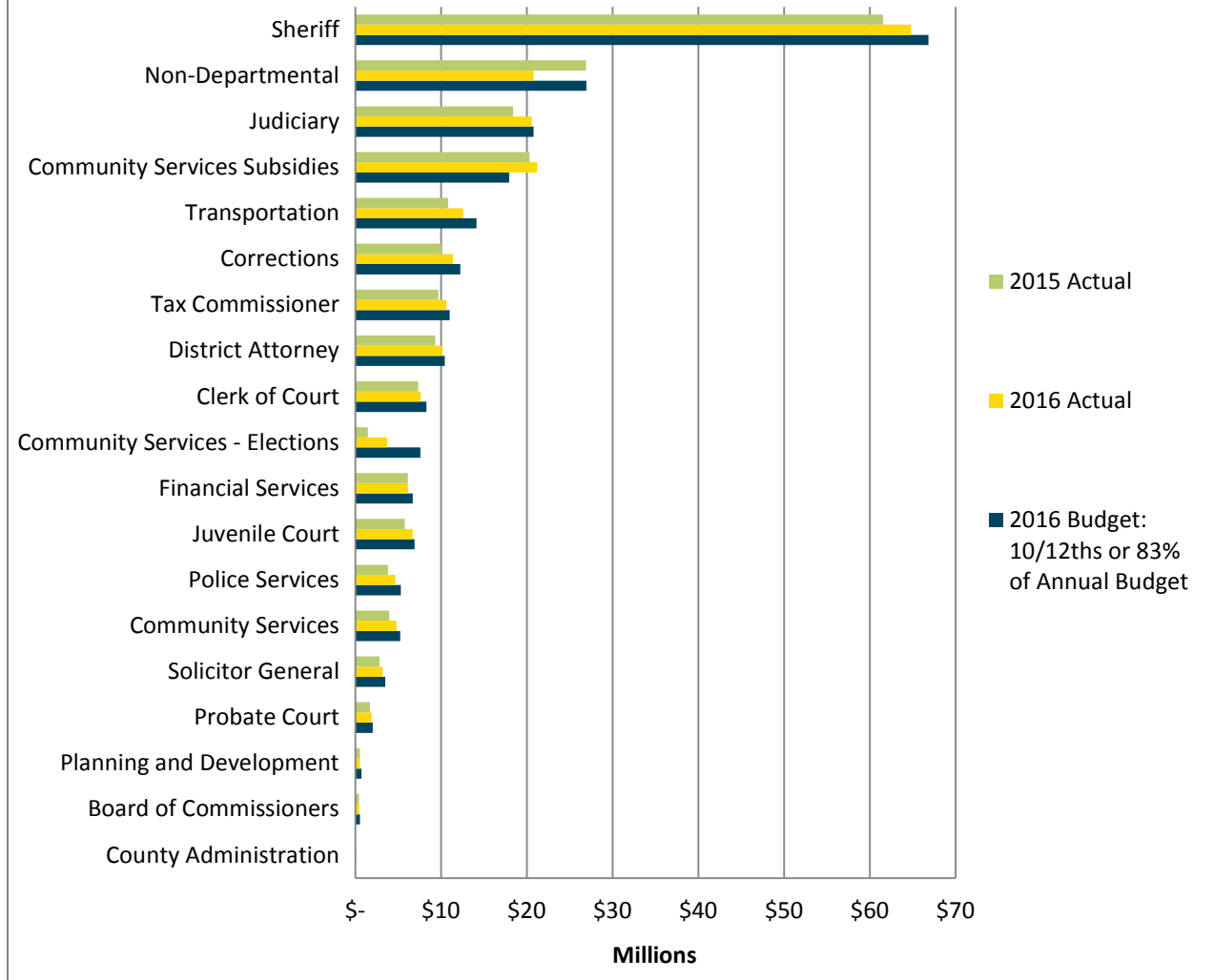
Expenses in the Local Transit Operating Fund are approximately \$1.8 million, or 38 percent, higher than this same time last year, but are under budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of when monthly expenditures are paid.

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.



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

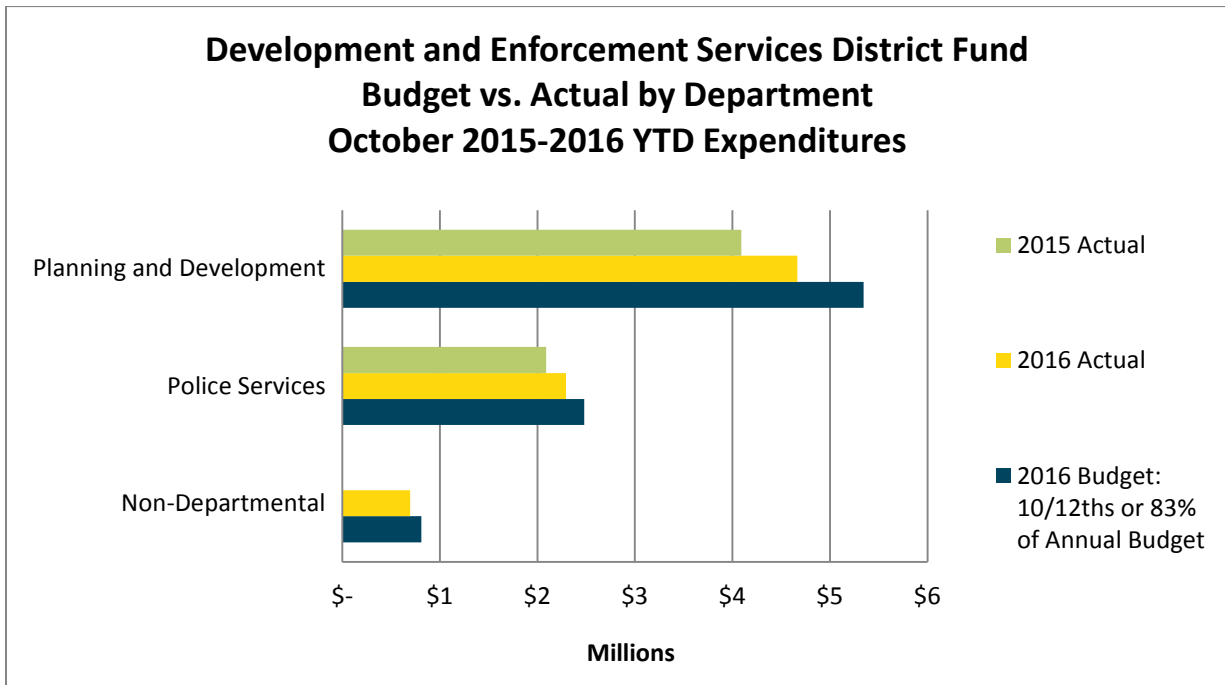
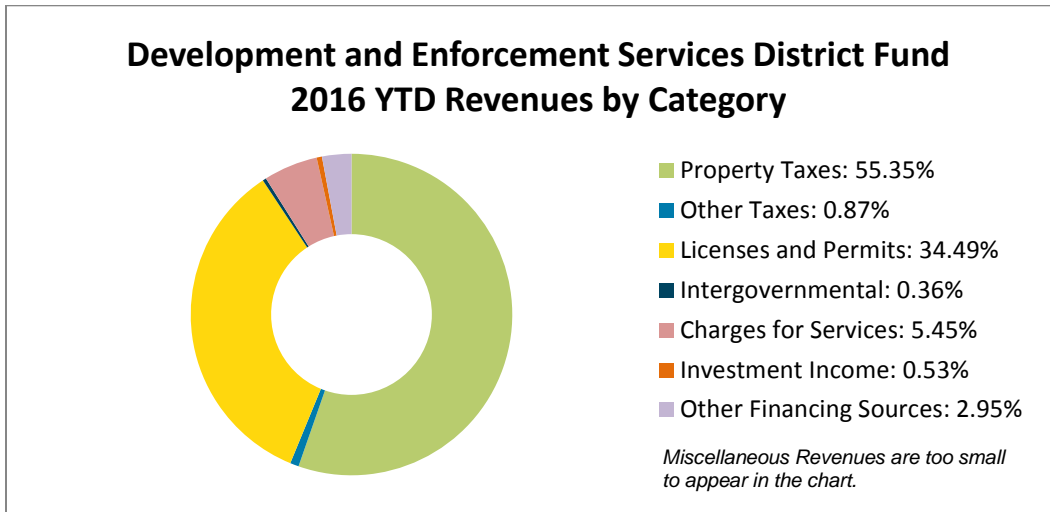


Non-departmental expenditures are approximately 23 percent lower than this same time last year and are under budget based on the percentage of the fiscal year that has lapsed. Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

As preparations began for the November 8 General Election, community services elections expenditures through October 2016 are \$2.2 million higher than this same time last year, but are under budget based on the percentage of the fiscal year that has lapsed. November should reflect additional increases, bringing expenditures closer to budgeted expectations.

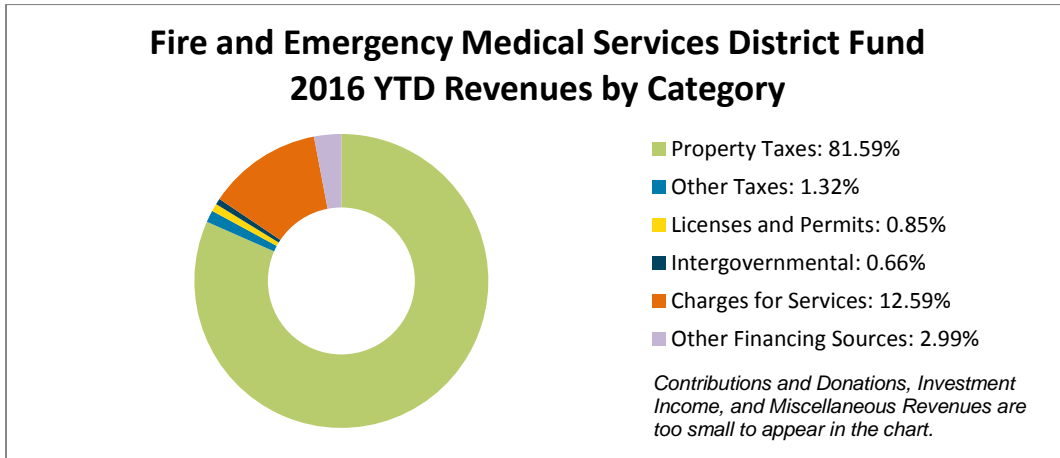
Development and Enforcement Services District Fund (page 14)

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.

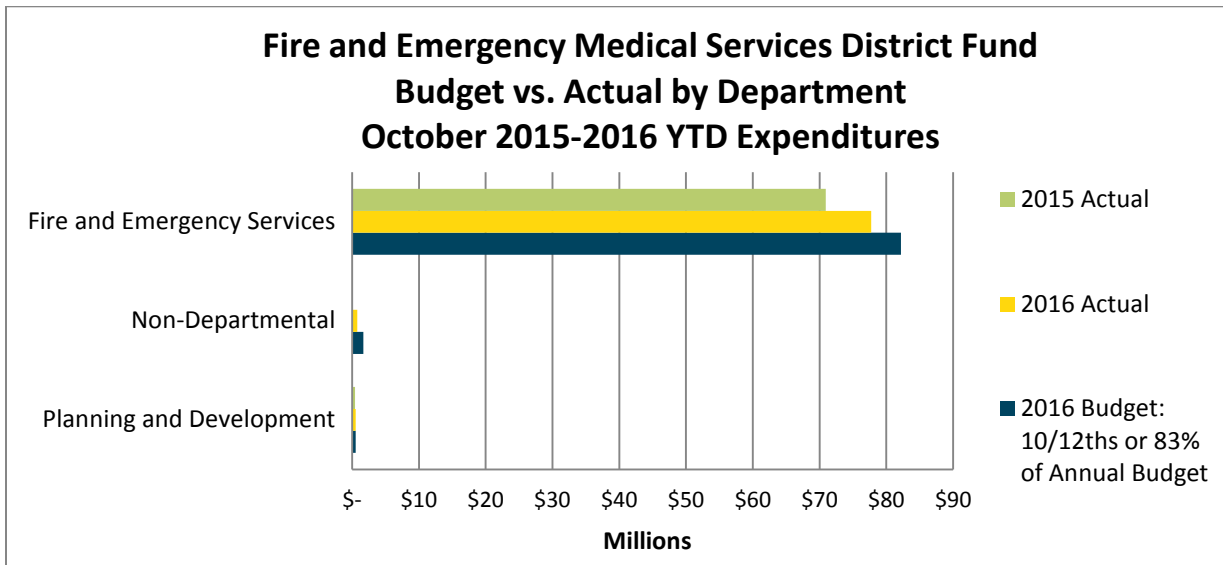


Fire and Emergency Medical Services District Fund (page 15)

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.



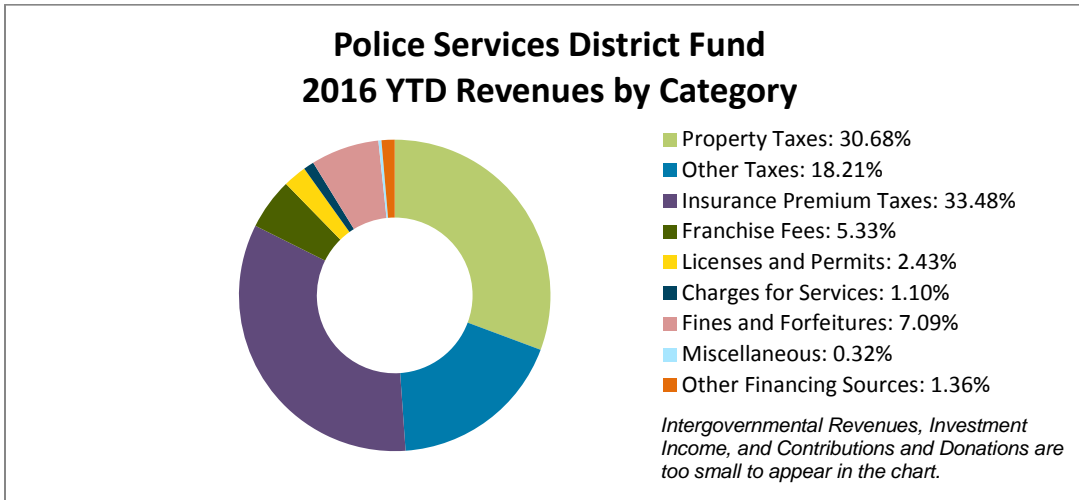
Ambulance fees, which are included in charges for services, are down from this same time last year, and will continue to be monitored throughout the year.



As shown in the chart above, Fire and Emergency Services expenditures are approximately 9.6 percent higher than this same time last year. The increase is primarily attributable to a temporary increase in personnel costs due to two 15 month recruit classes which concluded in May and September. Although these expenditures are higher than last year, they remain under budget based on the percentage of the fiscal year that has lapsed.

Police Services District Fund (page 17)

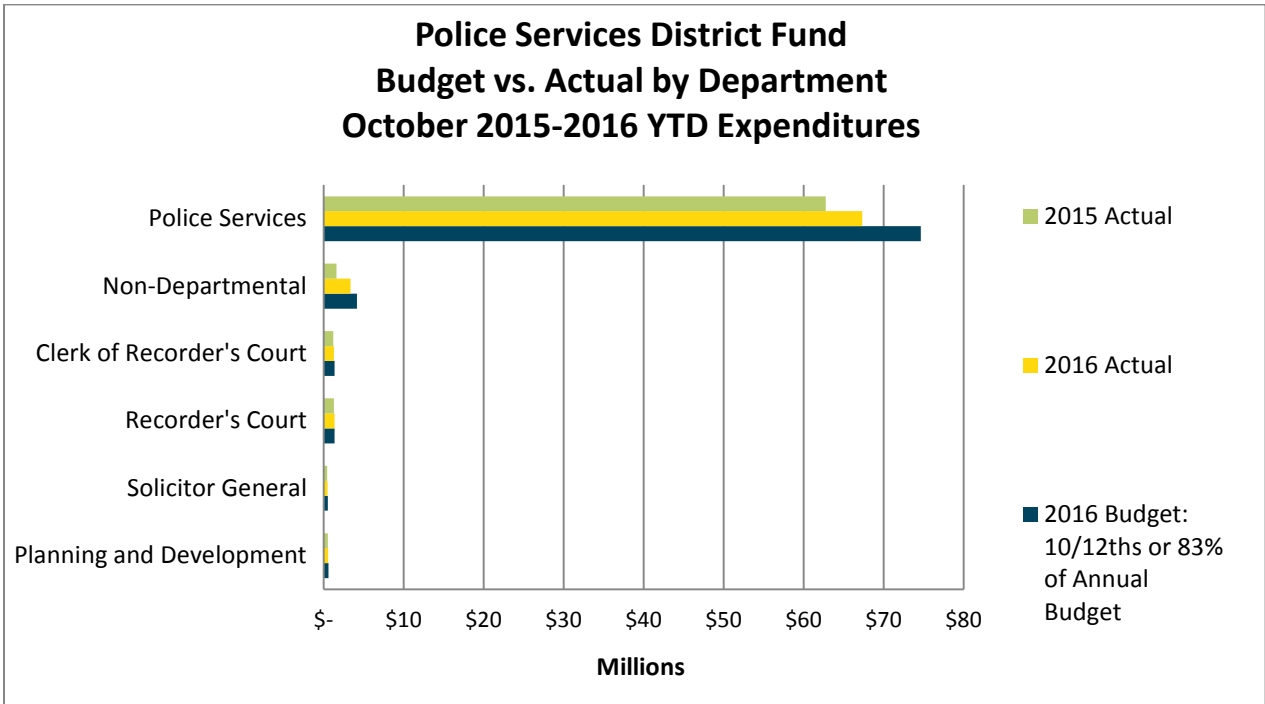
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree 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.

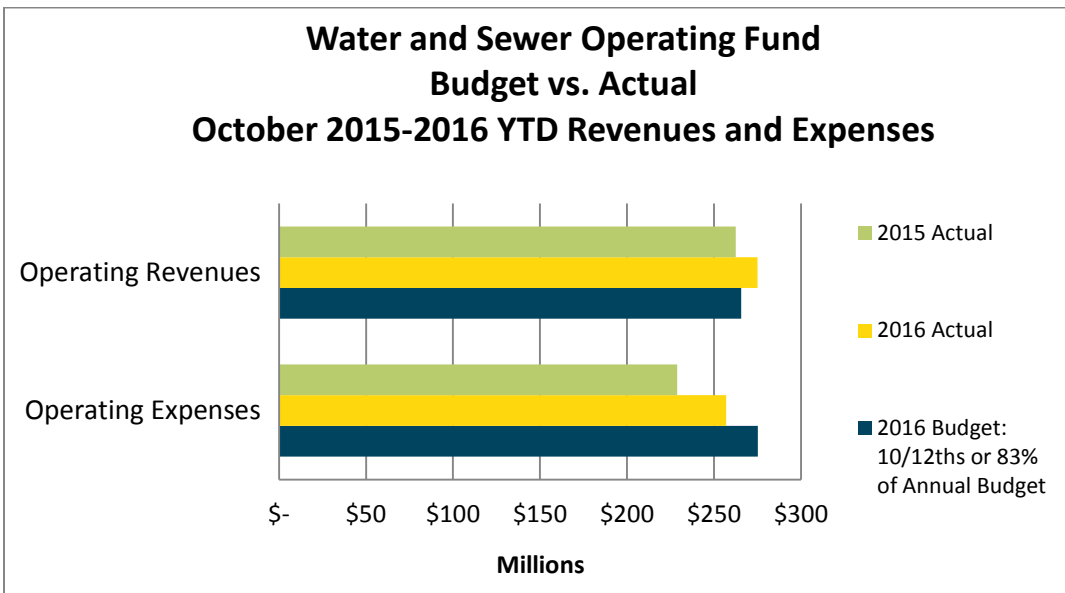
Fines and forfeitures in the Police Services District Fund are coming in approximately 4 percent lower than this same time last year, and they are currently under budget based on the percentage of the fiscal year that has lapsed. The year-over-year decline is primarily attributable to a decline in Recorder's 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. Staff is monitoring these revenues to determine if a budget adjustment is necessary.



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 October 2016 are approximately 4.7 percent, or \$12.4 million, higher than this time last year. The increase is primarily attributable to a 10.9 percent increase in water consumption this year over last year.

Revenues are coming in approximately 3.5 percent, or \$9.3 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. Although the arrival of cooler temperatures is typically associated with declining revenues, the Department of Water Resources expects revenues to remain over budget until drought conditions subside.

Year-to-date Water and Sewer Operating Fund expenses through October 2016 are approximately 12.3 percent, or \$28.1 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 6.6 percent, or \$18.2 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.

YTD financial report 2016 gwinnettcountry

General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 191,992,101	86.45%	\$ 207,212,948	96.92%
Intergovernmental	3,631,525	3,385,384	2,681,920	79.22%	2,614,748	91.96%
Charges for Services	24,315,098	24,390,723	20,374,194	83.53%	20,291,834	89.90%
Fines and Forfeitures	4,495,461	4,495,461	3,151,317	70.10%	3,579,114	65.62%
Investment Income	547,351	547,351	740,862	135.35%	755,101	147.11%
Contributions and Donations	13,200	27,794	6,751	24.29%	24,755	28.86%
Miscellaneous	1,133,268	1,227,894	1,546,631	125.96%	1,586,311	121.36%
Other Financing Sources	165,000	165,000	245,457	148.76%	288,830	145.97%
Revenues without Use of Fund Balance	256,376,746	256,315,450	220,739,233	86.12%	236,353,641	95.78%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,142,644	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 273,205,416	\$ 272,458,094	\$ 220,739,233	81.02%	\$ 236,353,641	92.99%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 464,920	73.78%	\$ 413,548	57.34%
County Administration	-	151,250	63,573	42.03%	-	-
Financial Services	8,071,420	8,034,894	6,128,334	76.27%	6,101,512	74.75%
Tax Commissioner	13,191,995	13,191,995	10,594,095	80.31%	9,656,011	79.69%
Transportation	17,143,295	16,945,354	12,543,840	74.03%	10,813,401	67.42%
Planning and Development	862,688	854,044	529,775	62.03%	510,533	61.01%
Police Services	6,475,486	6,327,858	4,641,660	73.35%	3,813,120	71.32%
Corrections	14,688,471	14,683,415	11,373,827	77.46%	10,009,307	75.38%
Community Services	6,258,306	6,278,626	4,788,924	76.27%	3,920,852	71.01%
Community Services Subsidies:						
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	491,711	62.16%	544,698	70.28%
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	21,203,650	98.49%	20,319,344	98.88%
Community Services - Elections	9,112,381	9,071,277	3,706,487	40.86%	1,449,071	60.01%
Juvenile Court	7,477,996	8,278,565	6,663,847	80.50%	5,735,167	79.97%
Sheriff	79,171,142	80,202,142	64,790,656	80.78%	61,516,283	80.87%
Clerk of Court	9,944,409	9,944,409	7,613,759	76.56%	7,322,728	79.56%
Judiciary	19,134,369	24,939,789	20,569,687	82.48%	18,401,048	81.30%

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Probate Court	2,234,909	2,411,861	1,890,216	78.37%	1,695,656	76.21%
District Attorney	12,891,415	12,498,822	10,147,091	81.18%	9,302,748	78.74%
Solicitor General	4,148,679	4,160,079	3,161,983	76.01%	2,785,961	77.38%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	6,045,261	6,070,041	5,045,926	83.13%	13,496,146	93.11%
Contribution to Capital Vehicles	101,204	101,204	100,452	99.26%	-	-
Contribution to Local Transit	6,350,572	6,350,572	5,292,143	83.33%	4,016,310	83.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	813,531	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	1,189,841	86.80%	1,084,090	83.01%
Other Miscellaneous	120,773	120,773	72,216	59.79%	91,919	60.97%
Pauper Burial	205,000	205,000	84,614	41.28%	128,810	83.10%
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	1,749,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	428,200	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	15,000	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	4,439,917	56.86%	3,868,069	74.50%
800 MHZ Maintenance	2,891,929	2,891,929	2,636,611	91.17%	2,577,887	89.39%
Other Governmental Agencies	700,349	624,724	492,550	78.84%	240,095	87.69%
Total Non-Departmental	40,228,862	32,323,948	20,754,270	64.21%	26,903,326	73.87%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,458,094	\$ 211,630,594	77.67%	\$ 200,669,616	78.95%

Projected Fund Balance December 31

\$ 128,601,495 **\$ 129,287,521**

Fund Balance as of Report Date

\$ 154,538,804

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 6,427,089	97.83%	\$ 6,509,063	106.43%
Intergovernmental	28,687	28,687	37,944	132.27%	29,472	112.75%
Investment Income	-	-	27,274	-	9,830	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 6,492,307</u>	98.39%	<u>\$ 6,548,365</u>	106.61%
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			\$ 18,171,475			

YTD financial report 2016 gwinnettcountry

Development & Enforcement District Fund (104)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 5,904,452	96.15%	\$ 5,987,430	98.55%
Licenses and Permits	3,310,200	3,310,200	3,622,881	109.45%	3,224,549	106.36%
Intergovernmental	28,499	28,499	37,402	131.24%	29,208	118.41%
Charges for Services	497,610	497,610	572,600	115.07%	529,709	128.81%
Investment Income	32,263	32,263	55,992	173.55%	47,825	227.72%
Miscellaneous	-	-	12,234	-	2,361	-
Other Financing Sources	544,742	544,742	309,762	56.86%	269,865	74.50%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 10,515,323	99.63%	\$ 10,090,947	101.66%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,414,214	\$ 4,664,296	72.72%	\$ 4,092,751	68.95%
Police Services	2,976,602	2,976,602	2,293,087	77.04%	2,090,737	79.73%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	695,694	75.59%	-	0.00%
Total Non-Departmental	970,333	970,333	695,694	71.70%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,361,149	7,653,077	73.86%	6,183,488	71.38%
Contribution to Fund Balance	49,179	193,168	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 7,653,077	72.51%	\$ 6,183,488	62.29%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,791,406				
Fund Balance as of Report Date			\$ 11,460,484			

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 76,284,277	94.02%	\$ 77,826,086	98.86%
Licenses and Permits	791,422	791,422	780,528	98.62%	711,996	101.53%
Intergovernmental	381,351	484,128	607,331	125.45%	391,908	112.96%
Charges for Services	15,574,100	15,574,100	11,582,651	74.37%	11,948,171	86.39%
Investment Income	125,976	125,976	133,025	105.60%	104,313	152.42%
Contributions and Donations	-	250	2,825	1,130.00%	605	242.00%
Miscellaneous	30,538	31,969	79,996	250.23%	70,489	202.76%
Other Financing Sources	4,842,147	4,842,147	2,753,437	56.86%	2,398,803	74.50%
TOTAL REVENUES	\$ 102,880,664	\$ 102,985,122	\$ 92,224,070	89.55%	\$ 93,452,371	96.41%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 525,643	80.44%	\$ 463,796	82.09%
Fire and Emergency Services	99,481,865	98,620,980	77,722,505	78.81%	70,942,755	76.32%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	776,773	41.93%	-	0.00%
Total Non-Departmental	2,052,328	2,052,328	776,773	37.85%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,326,757	79,024,921	77.99%	71,406,551	75.57%
Contribution to Fund Balance	693,022	1,658,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,985,122	\$ 79,024,921	76.73%	\$ 71,406,551	73.67%
Projected Fund Balance December 31	\$ 46,164,057	\$ 47,129,400				
Fund Balance as of Report Date			\$ 58,670,184			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 4,277	106.82%	\$ 4,285	105.57%
Revenues without Use of Fund Balance	4,004	4,004	4,277	106.82%	4,285	105.57%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,777	\$ 42,777	\$ 4,277	10.00%	\$ 4,285	17.26%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 19,165	44.80%	\$ 22,277	89.73%
TOTAL APPROPRIATIONS	\$ 42,777	\$ 42,777	\$ 19,165	44.80%	\$ 22,277	89.73%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 765,254			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 54,933,007	98.23%	\$ 55,095,912	101.02%
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	2,463,020	61.31%	2,340,700	58.82%
Intergovernmental	160,373	160,373	209,281	130.50%	163,134	113.67%
Charges for Services	1,222,717	1,222,717	1,113,544	91.07%	1,090,523	89.01%
Fines and Forfeitures	10,885,215	10,885,215	7,184,686	66.00%	7,489,784	75.43%
Investment Income	198,181	198,181	262,468	132.44%	234,070	168.03%
Contributions and Donations	-	12,000	12,095	100.79%	-	-
Miscellaneous	336,289	339,539	322,843	95.08%	313,945	127.97%
Other Financing Sources	2,421,074	2,421,074	1,376,718	56.86%	1,199,401	74.50%
TOTAL REVENUES	\$ 103,452,220	\$ 103,467,470	\$ 101,807,806	98.40%	\$ 99,812,862	100.86%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 582,385	80.69%	\$ 533,108	76.78%
Police Services	91,265,154	89,565,127	67,316,046	75.16%	62,778,693	75.24%
Recorder's Court	1,566,808	1,659,708	1,382,543	83.30%	1,267,060	82.01%
Solicitor General	650,351	650,351	468,939	72.11%	444,525	59.17%
Clerk of Recorder's Court	1,654,925	1,654,925	1,292,920	78.13%	1,219,126	78.59%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,690,978	3,246,690	69.21%	1,500,000	55.83%
Total Non-Departmental	5,231,914	5,011,614	3,367,326	67.19%	1,620,636	56.40%
Appropriations without Contribution to Fund Balance	101,090,919	99,263,492	74,410,159	74.96%	67,863,148	74.69%
Contribution to Fund Balance	2,361,301	4,203,978	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,467,470	\$ 74,410,159	71.92%	\$ 67,863,148	68.58%
Projected Fund Balance December 31	\$ 48,324,566	\$ 50,167,243				
Fund Balance as of Report Date			\$ 73,360,912			

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				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 24,421,836	93.96%	\$ 24,752,007	98.76%
Intergovernmental	119,196	121,196	150,202	123.93%	116,919	110.49%
Charges for Services	4,163,019	4,163,019	3,802,408	91.34%	3,619,320	90.13%
Investment Income	56,435	56,435	68,546	121.46%	56,730	108.32%
Contributions and Donations	67,600	72,770	8,870	12.19%	8,246	79.06%
Miscellaneous	2,163,483	2,175,257	2,098,176	96.46%	1,978,621	96.79%
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>\$ 30,571,968</u>	93.74%	<u>\$ 30,553,773</u>	97.56%
Appropriations:						
Community Services	\$ 32,142,263	\$ 31,890,077	\$ 25,151,288	78.87%	\$ 24,186,044	78.12%
Support Services	149,456	149,456	121,125	81.04%	121,845	80.96%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	1,027	6.33%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>1,027</u>	1.55%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>32,357,951</u>	<u>32,105,765</u>	<u>25,273,440</u>	78.72%	<u>24,307,889</u>	78.08%
Contribution to Fund Balance	235,803	506,933	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 25,273,440</u>	77.50%	<u>\$ 24,307,889</u>	77.61%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,376,198				
Fund Balance as of Report Date			\$ 21,167,793			

YTD financial report 2016 gwinnettcountry

Gwinnett Place TAD Fund (165)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD financial report 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 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ 149,668	-	\$ 144,361	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,668</u>	-	<u>\$ 144,361</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 241,267	\$ 241,267				
Fund Balance as of Report Date			\$ 390,935			

YTD financial report 2016 gwinnettcountry

Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 801,256	\$ 801,256	\$ 801,256			
Revenues:						
Taxes	\$ -	\$ -	\$ 795,747	-	\$ 411,730	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 795,747</u>	-	<u>\$ 411,730</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 801,256</u>	<u>\$ 801,256</u>				
Fund Balance as of Report Date			<u>\$ 1,597,003</u>			

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 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 32,120	-	\$ 11,849	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,120</u>	-	<u>\$ 11,849</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 12,107	\$ 12,107				
Fund Balance as of Report Date			\$ 44,227			

YTD financial report 2016 gwinnettcountry

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 108,762	94.46%	\$ 111,329	94.80%
Investment Income	6,149	6,149	8,989	146.19%	6,639	112.54%
Revenues without Use of Fund Balance	121,289	121,289	117,751	97.08%	117,968	95.65%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 117,751	96.83%	\$ 117,968	95.65%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 90,088	74.09%	\$ 82,650	68.27%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 90,088	74.09%	\$ 82,650	67.01%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,304,447			

YTD financial report 2016 gwinnettcouuty

Street Lighting Fund (002)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 7,049,320	\$ 6,625,065	93.98%	\$ 6,259,783	90.66%
Investment Income	7,007	7,007	6,498	92.74%	6,093	71.33%
Miscellaneous	-	-	78,610	-	23,525	-
Revenues without Use of Fund Balance	6,982,007	7,056,327	6,710,173	95.09%	6,289,401	90.97%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,667,591</u>	<u>\$ 7,741,911</u>	<u>\$ 6,710,173</u>	86.67%	<u>\$ 6,289,401</u>	81.02%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,741,911	\$ 5,430,056	70.14%	\$ 5,256,677	67.72%
TOTAL APPROPRIATIONS	<u>\$ 7,667,591</u>	<u>\$ 7,741,911</u>	<u>\$ 5,430,056</u>	70.14%	<u>\$ 5,256,677</u>	67.72%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ 3,280,937			

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 530,800	85.07%	\$ 538,984	58.37%
Investment Income	2,465	2,465	1,933	78.42%	2,228	-
Revenues without Use of Fund Balance	626,408	626,408	532,733	85.05%	541,212	58.62%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 532,733</u>	55.49%	<u>\$ 541,212</u>	56.38%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 706,365	73.58%	\$ 718,941	74.89%
TOTAL APPROPRIATIONS	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 706,365</u>	73.58%	<u>\$ 718,941</u>	74.89%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,206,125			

YTD financial report 2016 gwinnettcountry

Corrections Inmate Welfare Fund (085)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 71,048	92.27%	\$ 65,492	91.60%
Miscellaneous	6,000	6,000	6,883	114.72%	6,420	83.38%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 77,931</u>	93.89%	<u>\$ 71,912</u>	90.80%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 27,584	45.42%	\$ 30,235	40.16%
Appropriations without Contribution to Fund Balance	60,725	60,725	27,584	45.42%	30,235	40.16%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 27,584</u>	33.23%	<u>\$ 30,235</u>	38.18%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 207,956			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 647,284	76.79%	\$ 703,275	74.49%
Investment Income	-	-	3,219	-	1,434	-
Miscellaneous	-	-	1,874	-	1,809	-
Revenues without Use of Fund Balance	842,968	842,968	652,377	77.39%	706,518	74.83%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 652,377	57.78%	\$ 706,518	58.86%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 366,238	82.20%	\$ 349,530	65.41%
Solicitor General	683,446	683,446	466,035	68.19%	428,484	64.34%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 832,273	73.72%	\$ 778,014	64.81%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,137,313			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 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	-	-	212	-	199	231.40%
Revenues without Use of Fund Balance	-	22,216	22,428	100.95%	7,384	101.55%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 167,730	\$ 22,428	13.37%	\$ 7,384	3.32%
Appropriations:						
District Attorney	\$ 145,514	\$ 167,730	\$ 45,017	26.84%	\$ 66,601	29.96%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 167,730	\$ 45,017	26.84%	\$ 66,601	29.96%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 263,710			

YTD financial report 2016 gwinnettcouy

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 16,364,252	103.19%	\$ 14,967,634	107.43%
Investment Income	130,922	130,922	192,293	146.88%	139,970	103.44%
Miscellaneous	-	-	3,050	-	3,685	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	16,559,595	103.57%	15,111,289	107.42%
Use of Fund Balance	4,692,077	4,099,304	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,088,282	\$ 16,559,595	82.43%	\$ 15,111,289	80.39%
Appropriations:						
Police Services	\$ 16,557,566	\$ 15,964,793	\$ 11,732,632	73.49%	\$ 10,905,797	72.34%
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	91.82%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,088,282	\$ 15,536,120	77.34%	\$ 14,323,598	76.20%
Projected Fund Balance December 31	\$ 21,594,869	\$ 22,187,642				
Fund Balance as of Report Date			\$ 27,310,421			

YTD financial report 2016 gwinnettcountry

Juvenile Court Supervision Fund (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 56,889	110.08%	\$ 44,261	76.60%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 56,889</u>	110.08%	<u>\$ 44,261</u>	76.60%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 43,300	89.62%	\$ 48,294	93.65%
Appropriations without Contribution to Fund Balance	48,313	48,313	43,300	89.62%	48,294	93.65%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 43,300</u>	83.79%	<u>\$ 48,294</u>	83.58%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 110,900			

YTD financial report 2016 gwinnettcountry

Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,236	\$ 91,459	112.58%	\$ 279,684	99.64%
Revenues without Use of Fund Balance	-	81,236	91,459	112.58%	279,684	99.64%
Use of Fund Balance	1,563,552	1,482,316	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 91,459</u>	5.85%	<u>\$ 279,684</u>	27.04%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 905,860	57.94%	\$ 271,153	26.22%
TOTAL APPROPRIATIONS	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 905,860</u>	57.94%	<u>\$ 271,153</u>	26.22%
Projected Fund Balance December 31	\$ 707,108	\$ 788,344				
Fund Balance as of Report Date			\$ 1,456,259			

YTD financial report 2016 gwinnettcountry

Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 358,613	\$ 359,535	100.26%	\$ 193,718	100.48%
Miscellaneous	-	-	136	-	250	-
Revenues without Use of Fund Balance	-	358,613	359,671	100.30%	193,968	100.61%
Use of Fund Balance	708,060	349,447	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 359,671	50.80%	\$ 193,968	22.04%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 362,114	51.14%	\$ 388,707	44.16%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 362,114	51.14%	\$ 388,707	44.16%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,180,887				
Fund Balance as of Report Date			\$ 2,527,891			

YTD financial report 2016 gwinnettcountry

Sheriff Inmate Fund (090)

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

	FY 2016			FY 2015		
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 526,276	81.86%	\$ 525,777	94.43%
Revenues without Use of Fund Balance	642,936	642,936	526,276	81.86%	525,777	94.43%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 526,276</u>	71.75%	<u>\$ 525,777</u>	94.19%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 461,083	62.86%	\$ 322,371	57.75%
TOTAL APPROPRIATIONS	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 461,083</u>	62.86%	<u>\$ 322,371</u>	57.75%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,637,793			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 144,772	\$ 163,287	112.79%	\$ 36,809	100.00%
Investment Income	-	-	275	-	196	321.31%
Revenues without Use of Fund Balance	-	144,772	163,562	112.98%	37,005	100.37%
Use of Fund Balance	75,000	130,228	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 275,000	\$ 163,562	59.48%	\$ 37,005	33.08%
Appropriations:						
Sheriff	\$ 75,000	\$ 275,000	\$ 200,193	72.80%	\$ 2,915	2.61%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 275,000	\$ 200,193	72.80%	\$ 2,915	2.61%
Projected Fund Balance December 31	\$ 237,049	\$ 181,821				
Fund Balance as of Report Date			\$ 275,418			

YTD financial report 2016 gwinnettcountry

Sheriff Special Treasury Fund (066)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 40,601	\$ 41,347	101.84%	\$ 122,336	100.00%
Investment Income	-	-	337	-	395	318.55%
Revenues without Use of Fund Balance	-	40,601	41,684	102.67%	122,731	100.22%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 190,601</u>	<u>\$ 41,684</u>	21.87%	<u>\$ 122,731</u>	45.05%
Appropriations:						
Sheriff	\$ 150,000	\$ 190,601	\$ 97,922	51.38%	\$ 38,697	14.20%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 190,601</u>	<u>\$ 97,922</u>	51.38%	<u>\$ 38,697</u>	14.20%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 403,820			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 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	-	-	118	-	107	314.71%
Revenues without Use of Fund Balance	-	76,011	76,129	100.16%	6,661	101.11%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 60,000</u>	<u>\$ 136,011</u>	<u>\$ 76,129</u>	55.97%	<u>\$ 6,661</u>	8.16%
Appropriations:						
Sheriff	\$ 60,000	\$ 136,011	\$ 58,462	42.98%	\$ 5,271	6.46%
TOTAL APPROPRIATIONS	<u>\$ 60,000</u>	<u>\$ 136,011</u>	<u>\$ 58,462</u>	42.98%	<u>\$ 5,271</u>	6.46%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 151,337			

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 659,365	75.36%	\$ 730,527	88.55%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	741,341	72.55%	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	2,200,706	81.60%	2,540,986	96.65%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 2,200,706	81.59%	\$ 2,540,986	94.86%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 2,691,358	99.78%	\$ 2,674,487	99.85%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 2,691,358	99.78%	\$ 2,674,487	99.85%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 615,526			

YTD financial report 2016 gwinnettcountry

Tree Bank Fund (040)

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

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

YTD financial report 2016 gwinnettcountry

Tourism Fund (050)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 7,325,326	84.98%	\$ 7,035,708	97.09%
Charges for Services	100	100	163	163.00%	-	0.00%
Investment Income	1,500	1,500	14,493	966.20%	5,663	471.92%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 7,339,982</u>	85.13%	<u>\$ 7,041,371</u>	92.43%
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	3,223,510	93.82%	2,578,246	95.84%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	8,146,315	97.46%	7,506,251	98.53%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 8,146,315</u>	94.49%	<u>\$ 7,506,251</u>	98.53%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 7,833,506			

YTD financial report 2016 gwinnettcountry

Airport Operating Fund (520)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 151,768	98.87%	\$ 144,096	106.74%
Miscellaneous	770,000	770,000	674,294	87.57%	665,839	92.48%
Revenues without Use of Net Position	923,500	923,500	826,062	89.45%	809,935	94.73%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 976,726	\$ 826,062	84.57%	\$ 809,935	87.02%
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 726,755	74.41%	\$ 687,824	73.92%
TOTAL APPROPRIATIONS	\$ 987,487	\$ 976,726	\$ 726,755	74.41%	\$ 687,824	73.90%
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,056,462			

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

YTD financial report 2016 gwinnettcountry

Local Transit Operating Fund (515)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,592,145	73.83%	\$ 2,778,974	79.15%
Investment Income	28,595	28,595	28,164	98.49%	8,802	100.02%
Miscellaneous	22,000	22,000	261,679	1,189.45%	245,304	1,115.02%
Other Financing Sources	6,350,572	6,350,572	5,292,143	83.33%	4,016,310	83.33%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 8,174,131	82.47%	\$ 7,049,390	79.58%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 50,674	72.46%	\$ 52,404	49.01%
Transportation	9,552,460	9,552,460	6,427,718	67.29%	4,631,104	52.92%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	6,478,392	67.33%	4,683,508	52.87%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 6,478,392	65.36%	\$ 4,683,508	52.87%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 5,869,467			

YTD financial report 2016 gwinnettcouuty

Solid Waste Operating Fund (595)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 563,974	75.20%	\$ 564,145	75.22%
Charges for Services	43,198,088	43,198,088	36,128,258	83.63%	35,494,628	83.19%
Investment Income	214,345	214,345	296,269	138.22%	254,714	125.48%
Miscellaneous	50	50	515	1,030.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 36,989,016</u>	83.76%	<u>\$ 36,313,488</u>	83.25%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,572,956	\$ 30,894,428	72.57%	\$ 30,387,007	72.04%
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	30,894,428	72.55%	30,387,007	72.04%
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>\$ 30,894,428</u>	69.96%	<u>\$ 30,387,007</u>	69.66%
Projected Net Position December 31	\$ 15,333,439	\$ 15,368,050				
Net Position as of Report Date			\$ 19,883,111			

* 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				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 27,742,441	88.84%	\$ 29,881,642	95.69%
Investment Income	106,347	106,347	196,137	184.43%	141,115	288.77%
Miscellaneous	20,150	20,150	42,374	210.29%	2,191	10.87%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 27,980,952	89.24%	\$ 30,024,948	95.94%
Appropriations:						
Planning and Development	\$ 482,742	\$ 438,446	\$ 317,854	72.50%	\$ 299,528	68.37%
Water Resources*	29,373,832	29,288,716	6,218,928	21.23%	6,114,898	20.13%
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	6,536,782	21.93%	6,414,426	20.79%
Working Capital Reserve	1,417,963	1,547,375	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 6,536,782	20.85%	\$ 6,414,426	20.50%
Projected Net Position December 31	\$ 25,891,833	\$ 26,021,245				
Net Position as of Report Date			\$ 45,918,040			

* 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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 254,257,371	84.36%	\$ 243,005,447	81.25%
Investment Income	460,000	460,000	959,488	208.58%	601,761	180.46%
Contributions and Donations	16,713,974	16,713,974	19,467,101	116.47%	18,274,633	102.26%
Miscellaneous	240,000	241,560	250,811	103.83%	545,573	227.32%
Other Financing Sources	-	-	52,502	-	142,872	-
Revenues without Use of Net Position	318,816,807	318,818,367	274,987,273	86.25%	262,570,286	82.69%
Use of Net Position	12,476,982	11,356,120	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,174,487	\$ 274,987,273	83.29%	\$ 262,570,286	82.69%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 734,342	78.91%	\$ 758,624	69.83%
Water Resources*	330,263,152	329,143,850	256,227,684	77.85%	228,093,190	77.12%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	100,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 331,293,789	\$ 330,174,487	\$ 256,962,026	77.83%	\$ 228,851,814	72.07%
Projected Net Position December 31	\$ 119,790,044	\$ 120,910,906				
Net Position as of Report Date			\$ 150,292,273			

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

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 40,746,662	74.75%	\$ 32,793,859	83.29%
Investment Income	88,350	88,350	38,189	43.22%	84,085	129.19%
Miscellaneous	1,480,994	1,480,994	1,237,814	83.58%	1,231,422	86.43%
Other Financing Sources	-	-	-	-	17,872	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 42,022,665	74.94%	\$ 34,127,238	68.82%
Appropriations:						
County Administration	\$ 4,733,378	\$ 4,721,710	\$ 3,327,366	70.47%	\$ 2,898,839	65.08%
Financial Services	8,263,889	8,175,549	6,559,921	80.24%	5,971,396	78.05%
Human Resources	3,455,094	3,410,558	2,623,404	76.92%	2,421,927	73.32%
Information Technology Services	25,490,656	25,146,042	18,828,775	74.88%	16,173,443	73.68%
Law	2,220,195	2,220,195	1,823,495	82.13%	1,721,287	79.20%
Support Services	10,240,470	10,126,481	8,070,155	79.69%	7,028,335	75.52%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	418,830	58.05%	308,776	42.80%
Total Non-Departmental	721,500	721,500	418,830	58.05%	308,776	40.97%
Appropriations without Working Capital Reserve	55,125,182	54,522,035	41,651,946	76.39%	36,524,003	73.65%
Working Capital Reserve	952,737	1,555,884	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 41,651,946	74.28%	\$ 36,524,003	73.65%
Projected Net Position December 31	\$ 4,238,662	\$ 4,841,809				
Net Position as of Report Date			\$ 3,656,644			

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 833,283	83.33%	\$ 833,333	83.33%
Investment Income	11,000	11,000	14,497	131.79%	13,604	123.67%
TOTAL REVENUES	\$ 1,011,000	\$ 1,011,000	\$ 847,780	83.86%	\$ 846,937	83.42%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 291,768	28.98%	\$ 344,397	33.92%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	291,768	28.98%	344,397	33.92%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,011,000	\$ 1,011,000	\$ 291,768	28.86%	\$ 344,397	33.92%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,283,683			

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 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 3,910,924	62.55%	\$ 3,953,856	66.49%
Miscellaneous	345,347	345,347	277,899	80.47%	262,232	92.99%
TOTAL REVENUES	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 4,188,823</u>	63.49%	<u>\$ 4,216,088</u>	67.69%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,483,015	\$ 4,905,649	75.67%	\$ 4,624,770	76.49%
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	4,905,649	75.55%	4,624,770	76.47%
Working Capital Reserve	15,852	104,541	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 4,905,649</u>	74.36%	<u>\$ 4,624,770</u>	74.25%
Projected Net Position December 31	\$ 2,333,660	\$ 2,422,349				
Net Position as of Report Date			\$ 1,600,982			

YTD financial report 2016 gwinnettcountry

Group Self-Insurance Fund (605)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 42,442,437	87.48%	\$ 35,706,282	80.20%
Investment Income	163,767	163,767	235,570	143.84%	239,659	165.73%
Miscellaneous	-	-	975,466	-	547,061	-
Revenues without Use of Net Position	48,679,742	48,679,742	43,653,473	89.67%	36,493,002	81.71%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 43,653,473	87.26%	\$ 36,493,002	75.05%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 43,054,526	86.08%	\$ 37,288,266	76.68%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 50,029,740	\$ 50,029,740	\$ 43,054,526	86.06%	\$ 37,288,266	76.68%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 32,492,562			

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016	% Actual to Current Budget	Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 4,165,573	83.31%	\$ 2,078,233	82.99%
Investment Income	96,000	96,000	86,072	89.66%	90,845	94.63%
Miscellaneous	-	-	13,106	-	10,284	-
Revenues without Use of Net Position	5,096,000	5,096,000	4,264,751	83.69%	2,179,362	83.82%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 4,264,751	59.94%	\$ 2,179,362	31.52%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 4,635,785	65.24%	\$ 5,332,005	77.11%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,115,444	\$ 7,115,444	\$ 4,635,785	65.15%	\$ 5,332,005	77.11%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 11,236,749			

YTD financial report 2016 gwinnettcouuty

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 10/31/2016	Actuals YTD as of 10/31/2016		Actuals YTD as of 10/31/2015	% Actual to 10/31/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 2,916,401	83.33%	\$ 1,833,333	83.33%
Investment Income	40,000	40,000	113,009	282.52%	101,923	254.81%
Miscellaneous	-	-	4,008	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	3,033,418	85.69%	1,935,256	86.40%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 3,033,418	69.85%	\$ 1,935,256	44.83%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 2,364,470	54.57%	\$ 2,361,102	54.70%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 4,342,786	\$ 4,342,786	\$ 2,364,470	54.45%	\$ 2,361,102	54.70%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,870,423			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 10/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Intergovernmental	\$ 3,631,525	\$ 3,385,384	\$ (246,141)	GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	\$ -	\$ 70,000
				GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(316,141)
				Total: Intergovernmental	-	(246,141)
Charges for Services	24,315,098	24,390,723	75,625	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	75,625
Contributions and Donations	13,200	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
				Total: Contributions and Donations	-	14,594
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 - October	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	7,142,644	(686,026)	To adjust budget for 90 day job vacancies.	(51,923)	(642,052)
				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)	(686,026)
<i>Total: General Fund</i>			(747,322)		(51,923)	(747,322)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	381,351	484,128	102,777	GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Miscellaneous	30,538	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
<i>Total: Fire and Emergency Medical Services District Fund</i>			104,458		-	104,458

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
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 - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Intergovernmental	119,196	121,196	2,000	GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
Contributions and Donations	67,600	72,770	5,170	GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				Total: Contributions and Donations	-	5,170
Miscellaneous	2,163,483	2,175,257	11,774	GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				Total: Miscellaneous	-	11,774
			18,944		-	18,944

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
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
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	22,216	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,099,304	(592,773)	To adjust budget for 90 day job vacancies.	(85,538)	(592,773)
<i>Total: E-911 Fund</i>			(592,773)		(85,538)	(592,773)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special Justice Fund (070)						
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>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	358,613	358,613	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	33,717	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.	(33,717)	(358,613)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	144,772	144,772	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	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
Sheriff Special Treasury Fund (066)						
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
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	76,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
Water and Sewer Operating Fund (501)						
Miscellaneous	240,000	241,560	1,560	GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	1,560
Use of Net Position	12,476,982	11,356,120	(1,120,862)	To adjust budget for 90 day job vacancies.	(13,114)	(1,119,302)
				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>			(1,119,302)		(13,114)	(1,119,302)
Total Revenue Budget Adjustments			\$ (1,918,358)		\$ (150,575)	\$ (1,918,358)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 10/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
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	6,327,858	(147,628)	To adjust budget for 90 day job vacancies.	(41,467)	(151,022)
				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)	(147,628)
Corrections	14,688,471	14,683,415	(5,056)	To adjust budget for 90 day job vacancies.	(10,456)	(59,656)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	-	54,600
				Total: Corrections	(10,456)	(5,056)
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 - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Cont. Community Service				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	8,278,565	800,569	Transfer from Non-Departmental: Court Reporters Reserve.	2,700	198,800
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	499,300
				Transfer from Non-Departmental: Court Interpreters Reserve.	9,800	101,600
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	12,500	800,569
Sheriff	79,171,142	80,202,142	1,031,000	Transfer from Non-Departmental Inmate Medical Reserve.	-	1,031,000
Judiciary	19,134,369	24,939,789	5,805,420	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,629,700
				Transfer from Non-Departmental: Court Interpreters Reserve.	37,900	438,900
				Transfer from Non-Departmental: Court Reporters Reserve.	29,400	1,761,600
				CA 20160983 Request to transfer operating funds to the courts' capital IT project fund for video conferencing system and additional IT items.	(24,780)	(24,780)
				Total: Judiciary	42,520	5,805,420
Probate Court	2,234,909	2,411,861	176,952	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	30,500	121,800
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Total: Probate Court	30,500	176,952

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	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	-	(392,593)
Solicitor General	4,148,679	4,160,079	11,400	Transfer from Non-Departmental: Court Reporters Reserve.	-	11,400
Non-Departmental:						
Contribution to Capital	6,045,261	6,070,041	24,780	CA 20160983 Request to transfer operating funds to the courts' capital IT project fund for video conferencing system and additional IT items.	24,780	24,780
Prisoner Medical Reserve	1,900,000	813,531	(1,086,469)	Transfer to Corrections.	-	(54,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	-	(1,031,000)
				Total: Prisoner Medical Reserve	-	(1,086,469)
Indigent Defense Reserve	6,000,000	1,749,200	(4,250,800)	Transfer to Juvenile Court.	-	(499,300)
				Transfer to Judiciary.	-	(3,629,700)
				Transfer to Probate Court.	(30,500)	(121,800)
				Total: Indigent Defense Reserve	(30,500)	(4,250,800)
Court Reporters Reserve	2,400,000	428,200	(1,971,800)	Transfer to Juvenile Court.	(2,700)	(198,800)
				Transfer to Judiciary.	(29,400)	(1,761,600)
				Transfer to Solicitor General.	-	(11,400)
				Total: Court Reporters Reserve	(32,100)	(1,971,800)
Court Interpreters Reserve	560,000	15,000	(545,000)	Transfer to Juvenile Court.	(9,800)	(101,600)
				Transfer to Judiciary.	(37,900)	(438,900)
				Transfer to Probate Court.	-	(4,500)
				Total: Court Interpreters Reserve	(47,700)	(545,000)
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			(7,904,914)		(85,520)	(7,904,914)
<i>Total: General Fund</i>			(747,322)		(51,923)	(747,322)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
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>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,620,980	(860,885)	To adjust budget for 90 day job vacancies.	(10,957)	(963,987)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
				GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
				Total: Fire and Emergency Services	(10,957)	(860,885)
Contribution to Fund Balance	693,022	1,658,365	965,343	To adjust budget for 90 day job vacancies.	10,957	963,987
				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
				Total: Contribution to Fund Balance	10,957	965,343
<i>Total: Fire and Emergency Services District Fund</i>			104,458		-	104,458

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	91,265,154	89,565,127	(1,700,027)	To adjust budget for 90 day job vacancies.	(202,720)	(1,839,427)
				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
				Total: Police Services	(202,720)	(1,700,027)
Recorder's Court	1,566,808	1,659,708	92,900	Transfer from Non-Departmental: Indigent Defense Reserve.	-	25,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	67,500
				Total: Recorder's Court	-	92,900
Non-Departmental	5,231,914	5,011,614	(220,300)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(25,400)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(127,400)
				Transfer to Recorder's Court - From Court Interpreters Reserve.	-	(67,500)
				Total: Non-Departmental	-	(220,300)
Contribution to Fund Balance	2,361,301	4,203,978	1,842,677	To adjust budget for 90 day job vacancies.	202,720	1,839,427
				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
				Total: Contribution to Fund Balance	202,720	1,842,677
Total: Police Services District Fund			15,250		-	15,250

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	32,142,263	31,890,077	(252,186)	To adjust budget for 90 day job vacancies.	(9,548)	(259,186)
				GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
				GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				Total: Community Services	(9,548)	(252,186)
Contribution to Fund Balance	235,803	506,933	271,130	To adjust budget for 90 day job vacancies.	9,548	259,186
				GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				Total: Contribution to Fund Balance	9,548	271,130
<i>Total: Recreation Fund</i>			18,944		-	18,944

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
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
District Attorney Federal Asset Sharing (080)						
District Attorney	145,514	167,730	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
E-911 Fund (095)						
Police Services	16,557,566	15,964,793	(592,773)	To adjust budget for 90 day job vacancies.	(85,538)	(592,773)
<i>Total: E-911 Fund</i>			(592,773)		(85,538)	(592,773)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
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
Sheriff Special Treasury Fund (066)						
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
Sheriff Special State Fund (067)						
Sheriff Special Operations	60,000	136,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011
Airport Operating Fund (520)						
Transportation	987,487	976,726	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
Solid Waste Operating Fund (595)						
Support Services	42,607,567	42,572,956	(34,611)	To adjust budget for 90 day job vacancies.	-	(34,611)
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>			-		-	-
Stormwater Operating Fund (590)						
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 - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,143,850	(1,119,302)	To adjust budget for 90 day job vacancies.	(13,114)	(1,119,302)
<i>Total: Water and Sewer Operating Fund</i>			(1,119,302)		(13,114)	(1,119,302)
Administrative Support Fund (665)						
County Administration	4,733,378	4,721,710	(11,668)	To adjust budget for 90 day job vacancies.	(11,668)	(11,668)
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	25,146,042	(344,614)	To adjust budget for 90 day job vacancies.	(19,113)	(344,614)
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	1,555,884	603,147	To adjust budget for 90 day job vacancies.	30,781	603,147
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management (610)						
Support Services	6,571,704	6,483,015	(88,689)	To adjust budget for 90 day job vacancies.	-	(88,689)
Working Capital Reserve	15,852	104,541	88,689	To adjust budget for 90 day job vacancies.	-	88,689
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,918,358)		\$ (150,575)	\$ (1,918,358)