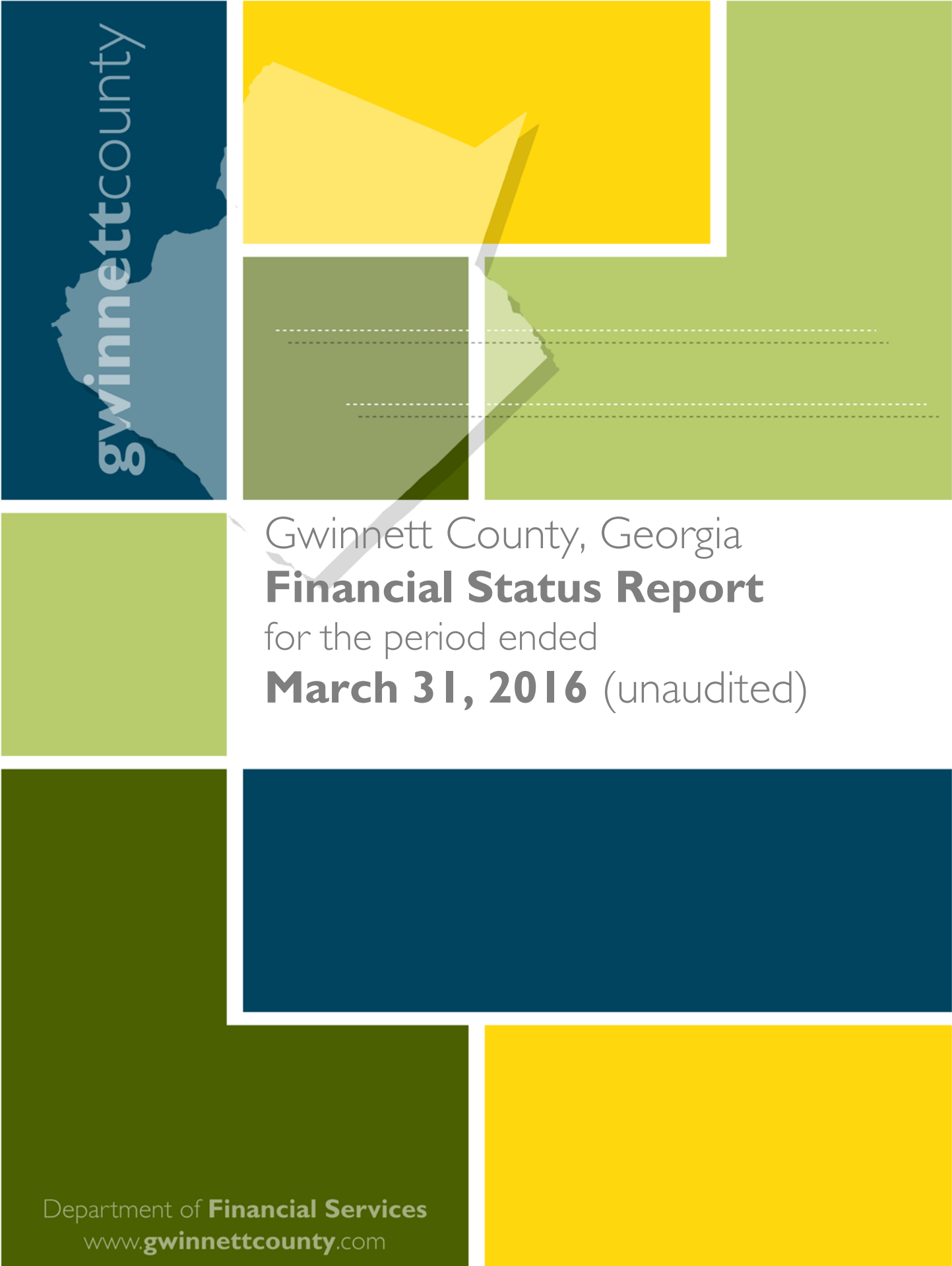




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Gwinnett County, Georgia
Financial Status Report
for the period ended
March 31, 2016 (unaudited)



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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: April 21, 2016

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

This report, which includes unaudited information for the fiscal year through March 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 10
Budget Adjustments by Fund Schedule	Page 51
Investment Update as of December 31, 2015	Page 59

Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in March and early April, including the mailing of annual assessment notices, the completion of the 2016 Budget Document, and the continuation of fiscal year 2017 budget preparation. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 4 – 9, followed by financial statements for each of Gwinnett County's operating funds and a budget adjustments schedule for both revenues and appropriations. This report concludes with an investment update as of December 31, 2015.

Highlights

Tax revenue in the Tourism Fund is up approximately 11 percent compared to this same time in 2015, due to an increase in hotel-motel tax revenue. According to the Gwinnett Convention and Visitor's Bureau, the year-over-year increase in hotel-motel tax revenue is driven by several factors: 1) maintaining and slightly increasing occupancy rates (averaging above 70 percent); 2) increasing average daily room rates, as a large number of full-service hotels in the County have renovated and increased their pricing structure; and 3) the diversity of Gwinnett's hotel customer market—the County does not depend solely on one or two markets for its customer base. Hotel-motel tax was one of the first County revenues to suffer during the recession, and it was also one of the first revenues to recover. While the numbers are strong for the first quarter, it may be unrealistic that such a pace can continue without additional destination development in the County.

Assessment Notices

In accordance with state law, the Gwinnett County Board of Assessors mailed annual notices of current assessment to residential and commercial property owners on April 8, 2016. The notices include estimated taxes that are based on the previous year's millage rate and the current year's value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill a property owner receives will be based on the tax rates set by the Board of Commissioners and the Board of Education later this year.

Property owners have 45 days from the date of the notice to file an appeal. For information about the appeals process, visit www.gwinnett-assessor.com.

Notices of assessment for personal property consisting of boats, airplanes and business equipment will be distributed around mid-May.

2016 Budget Document

The 2016 Budget Document was completed in early April. The document serves as a policy document, an operations guide, a financial plan, and a communications device. Gwinnett County's 2016 Budget Document is available online at www.gwinnettbudget.com.

2017 Budget Preparation

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

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.

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

Funds that receive motor vehicle ad valorem taxes, most notably the General Fund, Recreation Fund, and 2003 G.O. Bond Debt Service Fund, are seeing a decrease in this revenue. In 2013, House Bill 386 removed the sales tax and the annual ad valorem tax ("birthday tax") on newly purchased vehicles and replaced them with a new title ad valorem tax (TAVT). As a result, motor vehicle ad valorem tax is steadily decreasing as automobiles transition to the new method. 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.

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

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

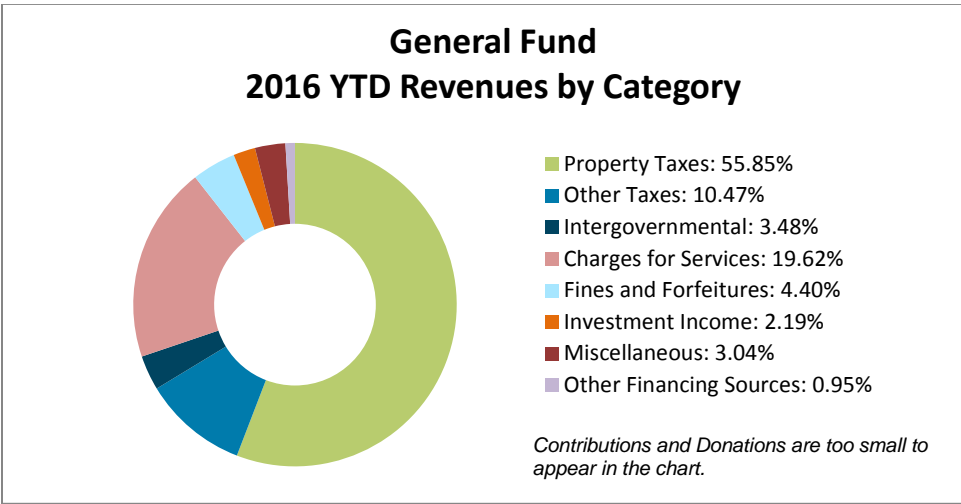
As planned, nearly 95 percent of the budget for the 2003 G.O. Bond Debt Service Fund and nearly 62 percent of the budget for the Stadium Fund has been expended. This is due to principal and interest payments made in January.

Charges for services in the E-911 Fund are up approximately 16 percent from this same time last year. The year-over-year increase is attributable to increases in collections for landline, wireless, and Voice over Internet Protocol (VoIP) fees due to a rate increase that went into effect January 1, 2015. There is a lag in the collection of these fees, and most revenues collected through March last year applied to the fourth quarter of 2014, prior to the rate increase.

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

General Fund (page 10)

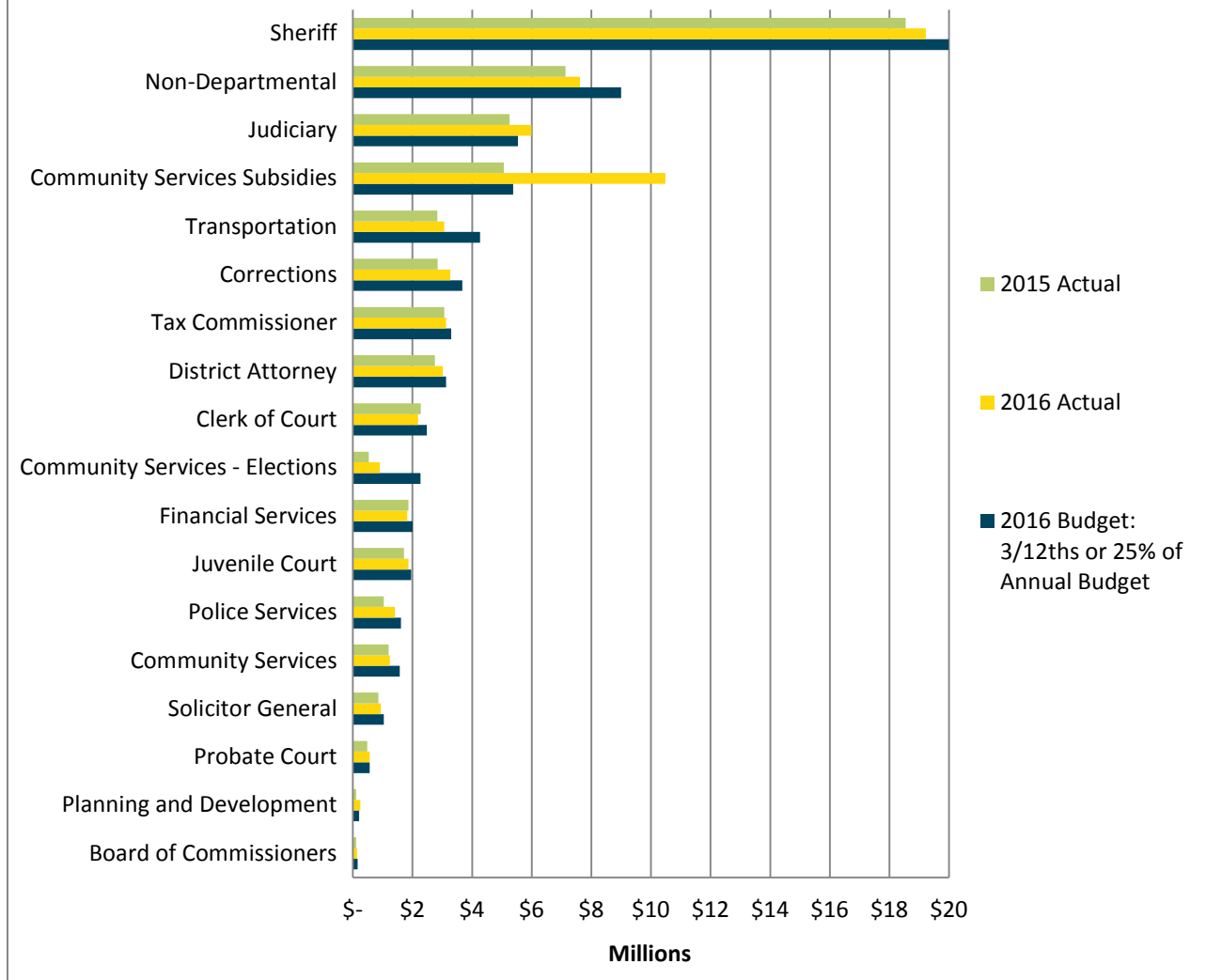
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 56 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund’s budget, will be billed and collected later in the year.

Other Financing Sources in the General Fund are \$95,000 higher than this same time last year, due to sales of surplus land.

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



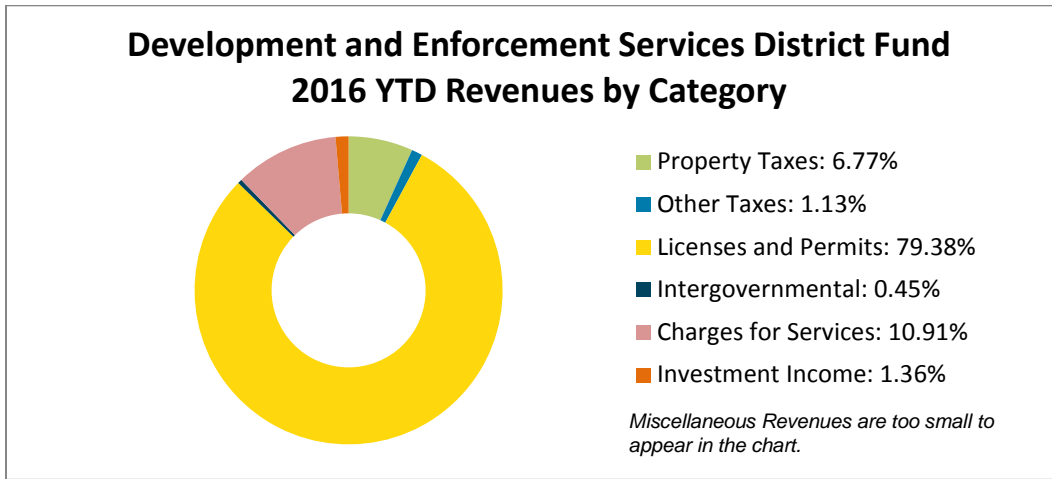
Non-Departmental expenditures are higher than this same time last year. This is primarily due to an increase in contributions to transit.

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

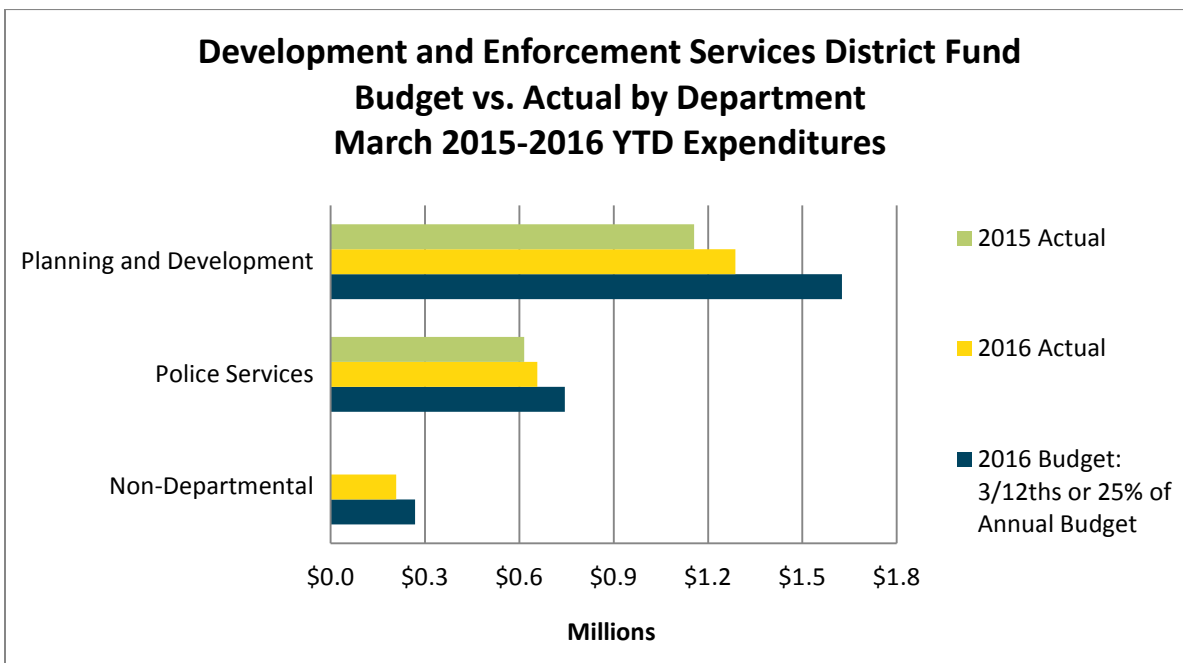
Community services subsidies reflect a 107 percent increase over last year and are currently coming in over budget. This is primarily due to the timing of when subsidy payments and payments to other governments are made. These payments are generally paid quarterly. As of the date of this report, two quarterly payments have been made. In 2015, however, the second quarterly payments were made in April.

Development and Enforcement Services District Fund (page 13)

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

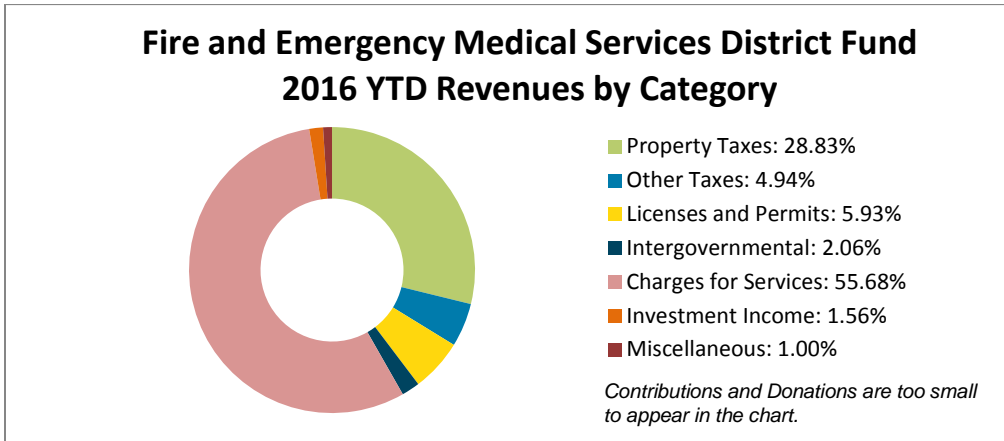


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 57 percent of the fund's annual budget.

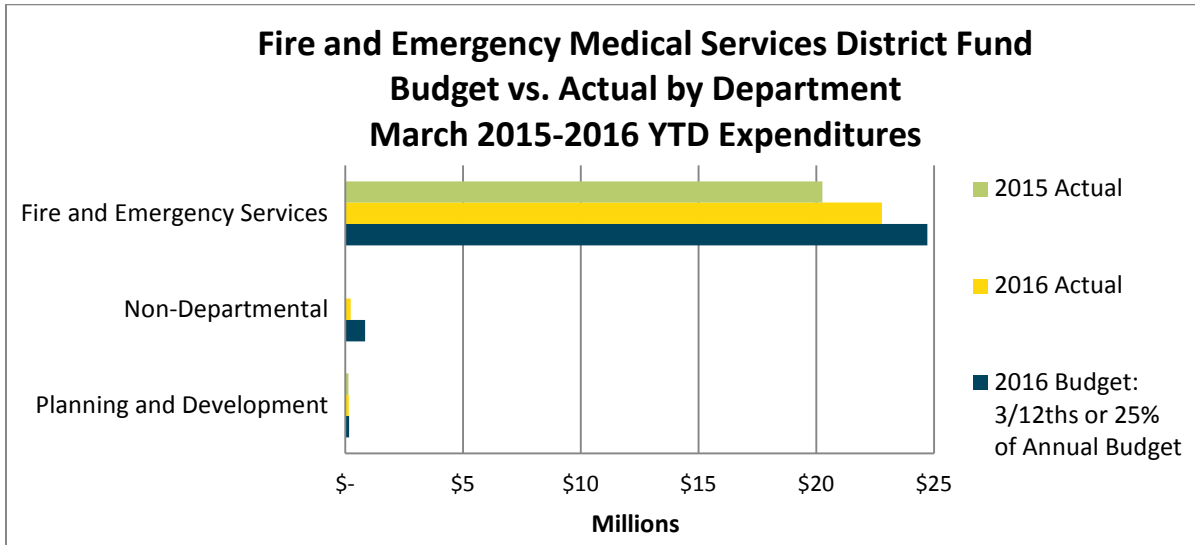


Fire and Emergency Medical Services District Fund (page 14)

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



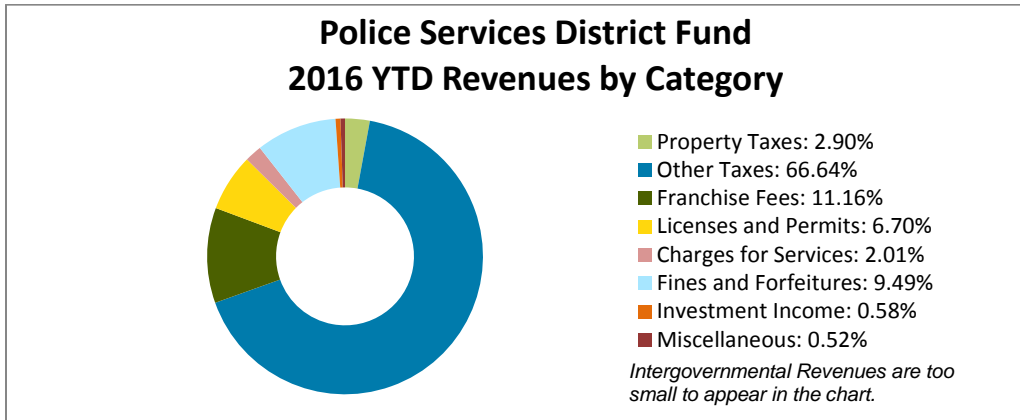
Ambulance fees, which are included in charges for services, in the Fire and EMS District Fund are down from this same time last year, and will continue to be monitored throughout the year.



As shown in the chart above, Fire and Emergency Services expenditures are approximately 14 percent higher than this same time last year. The increase is primarily attributable to a temporary increase in personnel costs due to two 15 month recruit classes, one of which will conclude later this spring and the other will conclude in August. Although these expenditures are higher than last year, they are still under budget based on the percentage of the fiscal year that has lapsed.

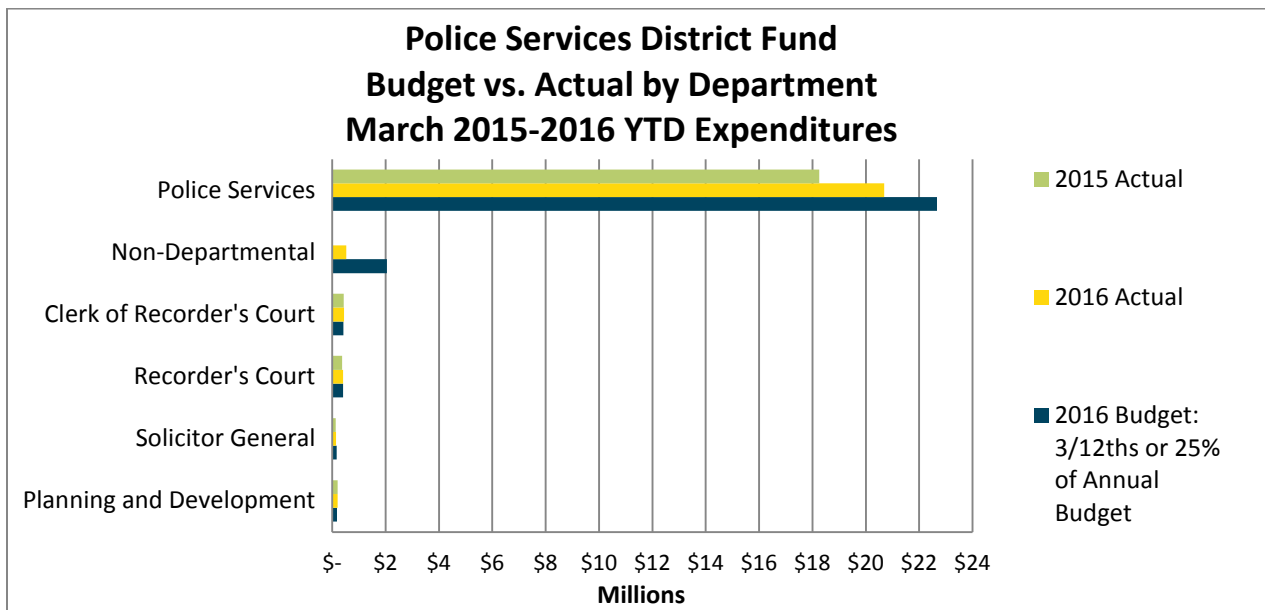
Police Services District Fund (page 16)

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



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

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

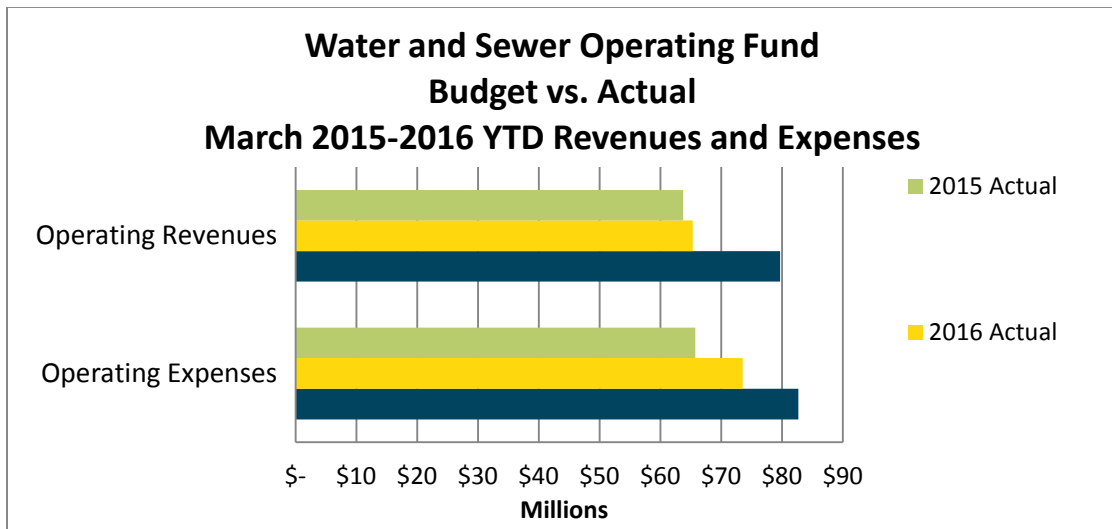


As shown in the chart above, Police Services expenditures are coming in higher than this same time last year. The increase is primarily due to a one-time transfer to capital vehicles for

future vehicle needs, as well as increases in indirect cost allocations and license support agreements. The year-over-year increase is also attributable timing; the annual contract for industrial repair and maintenance was paid in February this year, but it was paid in August last year. 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 44)

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 March 2016 are approximately 2.5 percent, or \$1.6 million, higher than this time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charges.

Although revenues are higher than this time last year, they are approximately 18.1 percent, or \$14.4 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Additionally, consumption of water is seasonal in nature, and revenues this time of year are lower compared to the summer months when demand increases.

Year-to-date Water and Sewer Operating Fund expenses through March 2016 are approximately 11.8 percent, or \$7.8 million, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately 11.1 percent, or \$9.2 million, under budget. The variance is primarily attributable to fluctuations in variable costs that are based on water usage, such as electricity and chemicals, and lower than expected professional and personnel services expenses.

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 9,541,761	4.30%	\$ 10,848,767	5.07%
Intergovernmental	3,631,525	3,385,384	500,635	14.79%	494,810	17.40%
Charges for Services	24,315,098	24,315,098	2,823,114	11.61%	2,895,060	12.87%
Fines and Forfeitures	4,495,461	4,495,461	632,875	14.08%	773,718	14.19%
Investment Income	547,351	547,351	315,678	57.67%	311,809	60.75%
Contributions and Donations	13,200	13,200	2,288	17.33%	5,581	6.74%
Miscellaneous	1,133,268	1,133,268	437,067	38.57%	379,286	29.68%
Other Financing Sources	165,000	165,000	136,250	82.58%	41,250	20.85%
Revenues without Use of Fund Balance	256,376,746	256,130,605	14,389,668	5.62%	15,750,281	6.39%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,551,692	-	0.00%	-	-
TOTAL REVENUES	\$ 273,205,416	\$ 272,682,297	\$ 14,389,668	5.28%	\$ 15,750,281	6.39%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 143,102	22.71%	\$ 110,507	15.32%
Financial Services	8,071,420	8,041,644	1,825,448	22.70%	1,866,436	22.75%
Tax Commissioner	13,191,995	13,191,995	3,130,468	23.73%	3,069,342	25.33%
Transportation	17,143,295	17,078,424	3,069,490	17.97%	2,835,411	17.37%
Planning and Development	862,688	852,489	252,343	29.60%	113,536	13.57%
Police Services	6,475,486	6,453,592	1,410,734	21.86%	1,043,280	19.22%
Corrections	14,688,471	14,705,484	3,263,426	22.19%	2,847,911	21.39%
Community Services	6,258,306	6,301,981	1,235,801	19.61%	1,195,828	21.53%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	430,900	48.50%	211,525	25.00%
Board of Health	1,564,391	1,564,391	782,196	50.00%	391,098	25.00%
Coalition for Health & Human Services	55,074	55,074	27,537	50.00%	13,769	25.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	92,942	25.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	58,625	50.00%	29,313	25.00%
Indigent Medical	225,000	225,000	112,500	50.00%	56,250	25.00%
Library In-House Services	800,865	788,239	125,665	15.94%	118,391	15.28%
Library Subsidy	16,450,791	16,450,791	8,225,396	50.00%	3,954,517	25.00%
Mental Health	768,297	768,297	384,149	50.00%	192,074	25.00%
Total Community Services Subsidies	21,539,409	21,526,783	10,485,985	48.71%	5,068,577	24.67%
Community Services - Elections	9,112,381	9,090,664	909,331	10.00%	532,411	28.05%
Juvenile Court	7,477,996	7,832,396	1,862,571	23.78%	1,711,534	25.36%
Sheriff	79,171,142	79,942,442	19,225,975	24.05%	18,543,444	24.44%
Clerk of Court	9,944,409	9,944,409	2,192,818	22.05%	2,278,021	24.75%
Judiciary	19,134,369	22,155,169	5,990,580	27.04%	5,251,892	25.63%
Probate Court	2,234,909	2,272,609	568,209	25.00%	483,367	22.19%

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
District Attorney	12,891,415	12,498,822	3,017,700	24.14%	2,757,551	23.34%
Solicitor General	4,148,679	4,152,479	938,849	22.61%	859,947	23.91%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	6,045,261	6,045,261	1,511,315	25.00%	1,498,844	25.00%
Contribution to Capital Vehicles	101,204	101,204	80,589	79.63%	-	-
Contribution to Local Transit	6,350,572	6,350,572	1,587,643	25.00%	1,204,893	25.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,090,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	432,275	31.53%	432,458	33.11%
Other Miscellaneous	120,773	120,773	14,674	12.15%	14,676	14.56%
OPEB Reserve	-	4,487	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	14,080	6.87%	30,960	19.97%
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	3,921,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	1,321,800	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	300,300	-	0.00%	-	0.00%
Pension Reserve	-	3,482	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	-	0.00%	-	0.00%
800 MHZ Maintenance	2,891,929	2,891,929	2,496,696	86.33%	2,490,184	86.35%
Other Governmental Agencies	700,349	700,349	80,790	11.54%	57,568	29.14%
Total Non-Departmental	40,228,862	36,010,731	7,618,062	21.15%	7,129,583	22.87%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,682,297	\$ 67,140,892	24.62%	\$ 57,698,578	23.39%

Projected Fund Balance December 31 \$ 128,601,495 \$ 128,878,473

Estimated Fund Balance as of Report Date \$ 92,678,941

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

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 174,280	2.65%	\$ 187,007	3.06%
Intergovernmental	28,687	28,687	6,295	21.94%	4,166	15.94%
Investment Income	-	-	6,289	-	2,675	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 186,864</u>	2.83%	<u>\$ 193,848</u>	3.16%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 3,975,738	94.88%	\$ 3,852,738	93.01%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	3,975,738	94.88%	3,852,738	93.01%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 3,975,738</u>	60.25%	<u>\$ 3,852,738</u>	62.73%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Estimated Fund Balance as of Report Date			\$ 12,077,969			

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Development & Enforcement District Fund (104)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 105,146	1.71%	\$ 133,519	2.20%
Licenses and Permits	3,310,200	3,310,200	1,056,886	31.93%	847,191	27.94%
Intergovernmental	28,499	28,499	6,032	21.17%	3,670	14.88%
Charges for Services	497,610	497,610	145,214	29.18%	136,392	33.17%
Investment Income	32,263	32,263	18,078	56.03%	11,332	53.96%
Miscellaneous	-	-	876	-	638	-
Other Financing Sources	544,742	544,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 1,332,232	12.62%	\$ 1,132,742	11.41%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,502,556	\$ 1,286,876	19.79%	\$ 1,156,146	18.92%
Police Services	2,976,602	2,976,602	657,559	22.09%	615,791	23.13%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	1,197	-	0.00%	-	0.00%
Pension Reserve	-	1,065	-	0.00%	-	0.00%
Non-Departmental D&E	920,333	920,333	208,708	22.68%	-	0.00%
Total Non-Departmental	970,333	972,595	208,708	21.46%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,451,753	2,153,143	20.60%	1,771,937	19.99%
Contribution to Fund Balance	49,179	102,564	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 2,153,143	20.40%	\$ 1,771,937	17.85%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,700,802				
Estimated Fund Balance as of Report Date			\$ 7,777,327			

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Fire and EMS District Fund (102)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 1,372,441	1.69%	\$ 1,664,172	2.11%
Licenses and Permits	791,422	791,422	241,034	30.46%	204,436	29.15%
Intergovernmental	381,351	381,351	83,714	21.95%	55,424	15.98%
Charges for Services	15,574,100	15,574,100	2,263,351	14.53%	2,515,569	18.19%
Investment Income	125,976	125,976	63,410	50.33%	35,950	52.53%
Contributions and Donations	-	250	250	100.00%	100	40.00%
Miscellaneous	30,538	30,538	40,678	133.20%	19,848	69.64%
Other Financing Sources	4,842,147	4,842,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 102,880,664	\$ 102,880,914	\$ 4,064,878	3.95%	\$ 4,495,499	4.64%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 158,445	24.25%	\$ 142,990	24.55%
Fire and Emergency Services	99,481,865	98,870,671	22,786,405	23.05%	20,264,056	21.57%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
OPEB Reserve	-	13,227	-	0.00%	-	0.00%
Pension Reserve	-	1,357	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	233,032	12.58%	-	0.00%
Total Non-Departmental	2,052,328	2,066,912	233,032	11.27%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,591,032	23,177,882	22.81%	20,407,046	21.38%
Contribution to Fund Balance	693,022	1,289,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,880,914	\$ 23,177,882	22.53%	\$ 20,407,046	21.06%
Projected Fund Balance December 31	\$ 46,164,057	\$ 46,760,917				
Estimated Fund Balance as of Report Date			\$ 26,358,031			

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Loganville EMS District Fund (103)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 1,199	29.95%	\$ 1,216	29.96%
Revenues without Use of Fund Balance	4,004	4,004	1,199	29.95%	1,216	29.96%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,777	\$ 42,777	\$ 1,199	2.80%	\$ 1,216	4.90%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 567	1.33%	\$ 241	0.97%
TOTAL APPROPRIATIONS	\$ 42,777	\$ 42,777	\$ 567	1.33%	\$ 241	0.97%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Estimated Fund Balance as of Report Date			\$ 780,774			

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Police Services District Fund (106)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 13,334,151	23.84%	\$ 13,056,245	23.94%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,107,887	27.58%	1,126,167	28.30%
Intergovernmental	160,373	160,373	33,380	20.81%	21,653	15.09%
Charges for Services	1,222,717	1,222,717	331,675	27.13%	312,424	25.50%
Fines and Forfeitures	10,885,215	10,885,215	1,568,086	14.41%	1,609,994	16.21%
Investment Income	198,181	198,181	95,165	48.02%	61,988	44.50%
Miscellaneous	336,289	338,789	86,592	25.56%	110,709	45.13%
Other Financing Sources	2,421,074	2,421,074	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 103,452,220	\$ 103,454,720	\$ 16,556,936	16.00%	\$ 16,299,180	16.47%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 204,121	28.28%	\$ 195,491	28.16%
Police Services	91,265,154	90,655,784	20,687,908	22.82%	18,250,939	21.52%
Recorder's Court	1,566,808	1,598,908	402,137	25.15%	374,981	25.06%
Solicitor General	650,351	650,351	141,566	21.77%	127,666	16.99%
Clerk of Recorder's Court	1,654,925	1,654,925	440,616	26.62%	428,044	27.59%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
OPEB Reserve	-	14,305	-	0.00%	-	0.00%
Pension Reserve	-	4,415	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	-	0.00%
Non-Departmental Police	4,911,278	4,822,178	524,007	10.87%	-	0.00%
Total Non-Departmental	5,231,914	5,161,534	524,007	10.15%	-	0.00%
Appropriations without Contribution to Fund Balance	101,090,919	100,443,269	22,400,355	22.30%	19,377,121	21.02%
Contribution to Fund Balance	2,361,301	3,011,451	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,454,720	\$ 22,400,355	21.65%	\$ 19,377,121	19.58%
Projected Fund Balance December 31	\$ 48,324,566	\$ 48,974,716				
Estimated Fund Balance as of Report Date			\$ 40,119,846			

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Recreation Fund (105)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 684,438	2.63%	\$ 733,913	2.93%
Intergovernmental	119,196	121,196	24,920	20.56%	16,491	15.94%
Charges for Services	4,163,019	4,163,019	765,496	18.39%	644,164	16.04%
Investment Income	56,435	56,435	30,443	53.94%	18,366	35.07%
Contributions and Donations	67,600	71,600	1,170	1.63%	400	15.38%
Miscellaneous	2,163,483	2,165,983	641,910	29.64%	569,199	27.85%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 32,593,754	\$ 32,602,254	\$ 2,148,377	6.59%	\$ 1,982,533	6.33%
Appropriations:						
Community Services	\$ 32,142,263	\$ 32,078,698	\$ 6,538,196	20.38%	\$ 6,342,460	20.39%
Support Services	149,456	149,456	38,963	26.07%	40,481	26.90%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	1,502	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	16,232	16,232	308	1.90%	-	0.00%
Total Non-Departmental	66,232	67,734	308	0.45%	-	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,295,888	6,577,467	20.37%	6,382,941	20.41%
Contribution to Fund Balance	235,803	306,366	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 32,593,754	\$ 32,602,254	\$ 6,577,467	20.17%	\$ 6,382,941	20.39%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,175,631				
Estimated Fund Balance as of Report Date			\$ 11,440,175			

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Gwinnett Place TAD Fund (165)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of 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	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-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 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 241,267	\$ 241,267	\$ 241,267			
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	\$ 241,267	\$ 241,267				
Estimated Fund Balance as of Report Date			\$ 241,267			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 801.256	\$ 801.256	\$ 801.256			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,125	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,125</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 801.256	\$ 801.256				
Estimated Fund Balance as of Report Date			\$ 803.381			

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Lake Lucerne TAD Fund (164)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of 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	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 290	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 12,107</u>	<u>\$ 12,107</u>				
Estimated Fund Balance as of Report Date			<u>\$ 12,397</u>			

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Speed Hump Fund (003)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 860	0.75%	\$ 877	0.75%
Investment Income	6,149	6,149	1,807	29.39%	1,792	30.38%
Revenues without Use of Fund Balance	121,289	121,289	2,667	2.20%	2,669	2.16%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 2,667	2.19%	\$ 2,669	2.16%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 1,525	1.25%	\$ 1,391	1.15%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 1,525	1.25%	\$ 1,391	1.13%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Estimated Fund Balance as of Report Date			\$ 1,277,926			

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Street Lighting Fund (002)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 6,975,000	\$ 29,711	0.43%	\$ 40,344	0.59%
Investment Income	7,007	7,007	3,818	54.49%	4,527	53.00%
Miscellaneous	-	-	52,481	-	-	-
Revenues without Use of Fund Balance	6,982,007	6,982,007	86,010	1.23%	44,871	0.65%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,667,591	\$ 7,667,591	\$ 86,010	1.12%	\$ 44,871	0.58%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,667,591	\$ 1,220,248	15.91%	\$ 1,231,758	15.91%
TOTAL APPROPRIATIONS	\$ 7,667,591	\$ 7,667,591	\$ 1,220,248	15.91%	\$ 1,231,758	15.91%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Estimated Fund Balance as of Report Date			\$ 866,582			

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Authority Imaging Fund (020)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 146,416	23.47%	\$ 151,507	16.41%
Investment Income	2,465	2,465	593	24.06%	430	-
Revenues without Use of Fund Balance	626,408	626,408	147,009	23.47%	151,937	16.46%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 147,009	15.31%	\$ 151,937	15.83%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 184,790	19.25%	\$ 40,046	4.17%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 184,790	19.25%	\$ 40,046	4.17%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Estimated Fund Balance as of Report Date			\$ 2,341,976			

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Corrections Inmate Welfare Fund (085)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 22,744	29.54%	\$ 20,264	28.34%
Miscellaneous	6,000	6,000	2,297	38.28%	2,471	32.09%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 25,041</u>	30.17%	<u>\$ 22,735</u>	28.71%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 8,294	13.66%	\$ 9,905	13.16%
Appropriations without Contribution to Fund Balance	60,725	60,725	8,294	13.66%	9,905	13.16%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 8,294</u>	9.99%	<u>\$ 9,905</u>	12.51%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Estimated Fund Balance as of Report Date			\$ 174,356			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 137,628	16.33%	\$ 150,610	15.95%
Investment Income	-	-	836	-	390	-
Miscellaneous	-	-	508	-	476	-
Revenues without Use of Fund Balance	842,968	842,968	138,972	16.49%	151,476	16.04%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 138,972	12.31%	\$ 151,476	12.62%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 112,046	25.15%	\$ 102,397	19.16%
Solicitor General	683,446	683,446	139,068	20.35%	122,125	18.34%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 251,114	22.24%	\$ 224,522	18.70%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Estimated Fund Balance as of Report Date			\$ 1,205,067			

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DA Federal Asset Sharing Fund (080)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Investment Income	\$ -	\$ -	\$ 46	-	\$ 58	-
Revenues without Use of Fund Balance	-	-	46	-	58	-
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 145,514	\$ 46	0.03%	\$ 58	0.03%
Appropriations:						
District Attorney	\$ 145,514	\$ 145,514	\$ 6,691	4.60%	\$ 25,033	11.64%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 145,514	\$ 6,691	4.60%	\$ 25,033	11.64%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Estimated Fund Balance as of Report Date			\$ 279,654			

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E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 4,008,238	25.28%	\$ 3,452,002	24.78%
Investment Income	130,922	130,922	52,768	40.30%	40,846	30.18%
Miscellaneous	-	-	798	-	1,154	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	4,061,804	25.40%	3,494,002	24.84%
Use of Fund Balance	4,692,077	4,483,049	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,472,027	\$ 4,061,804	19.84%	\$ 3,494,002	18.17%
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,342,826	\$ 3,461,609	21.18%	\$ 3,003,300	19.34%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
OPEB Reserve	-	4,637	-	0.00%	-	0.00%
Pension Reserve	-	1,075	-	0.00%	-	0.00%
Other Governmental Agencies	3,803,489	3,803,489	291,536	7.66%	244,573	7.16%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	4,123,489	4,129,201	291,536	7.06%	244,573	6.60%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,472,027	\$ 3,753,145	18.33%	\$ 3,247,873	16.89%
Projected Fund Balance December 31	\$ 21,594,869	\$ 21,803,897				
Estimated Fund Balance as of Report Date			\$ 26,595,605			

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Juvenile Court Supervision Fund (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 17,032	32.96%	\$ 12,420	21.49%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 17,032</u>	32.96%	<u>\$ 12,420</u>	21.49%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 14,713	30.45%	\$ 15,595	30.24%
Appropriations without Contribution to Fund Balance	48,313	48,313	14,713	30.45%	15,595	30.24%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 14,713</u>	28.47%	<u>\$ 15,595</u>	26.99%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Estimated Fund Balance as of Report Date			\$ 99,630			

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Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 64,881	-
Revenues without Use of Fund Balance	-	-	-	-	64,881	-
Use of Fund Balance	1,563,552	1,563,552	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ -</u>	0.00%	<u>\$ 64,881</u>	6.27%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 109,489	7.00%	\$ 52,513	5.08%
TOTAL APPROPRIATIONS	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 109,489</u>	7.00%	<u>\$ 52,513</u>	5.08%
Projected Fund Balance December 31	\$ 707,108	\$ 707,108				
Estimated Fund Balance as of Report Date			\$ 2,161,171			

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Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 229,976	\$ 230,221	100.11%	\$ 65,879	-
Miscellaneous	-	-	136	-	-	-
Revenues without Use of Fund Balance	-	229,976	230,357	100.17%	65,879	-
Use of Fund Balance	708,060	478,084	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 230,357	32.53%	\$ 65,879	7.48%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 140,416	19.83%	\$ 146,104	16.60%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 140,416	19.83%	\$ 146,104	16.60%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,052,250				
Estimated Fund Balance as of Report Date			\$ 2,620,275			

YTD financial report 2016 gwinnettcouuty

Sheriff Inmate Fund (090)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 90,665	14.10%	\$ 102,075	18.33%
Revenues without Use of Fund Balance	642,936	642,936	90,665	14.10%	102,075	18.33%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 90,665</u>	12.36%	<u>\$ 102,075</u>	18.29%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 55,079	7.51%	\$ 149,842	26.84%
TOTAL APPROPRIATIONS	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 55,079</u>	7.51%	<u>\$ 149,842</u>	26.84%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Estimated Fund Balance as of Report Date			\$ 2,608,186			

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Sheriff Special Justice Fund (065)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 16,003	-
Investment Income	-	-	48	-	40	-
Revenues without Use of Fund Balance	-	-	48	-	16,043	-
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 48</u>	0.06%	<u>\$ 16,043</u>	21.39%
Appropriations:						
Sheriff	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ 2,915	3.89%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	0.00%	<u>\$ 2,915</u>	3.89%
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Estimated Fund Balance as of Report Date			\$ 312,097			

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Sheriff Special Treasury Fund (066)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,013	\$ 5,013	100.00%	\$ 86,045	-
Investment Income	-	-	79	-	80	-
Revenues without Use of Fund Balance	-	5,013	5,092	101.58%	86,125	-
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 155,013</u>	<u>\$ 5,092</u>	3.28%	<u>\$ 86,125</u>	57.42%
Appropriations:						
Sheriff	\$ 150,000	\$ 155,013	\$ 5,030	3.24%	\$ 2,700	1.80%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 155,013</u>	<u>\$ 5,030</u>	3.24%	<u>\$ 2,700</u>	1.80%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Estimated Fund Balance as of Report Date			\$ 460,120			

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Sheriff Special State Fund (067)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,698	\$ 22,698	100.00%	\$ 5,560	-
Investment Income	-	-	25	-	23	-
Revenues without Use of Fund Balance	-	22,698	22,723	100.11%	5,583	-
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,000	\$ 82,698	\$ 22,723	27.48%	\$ 5,583	7.44%
Appropriations:						
Sheriff	\$ 60,000	\$ 82,698	\$ 272	0.33%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 60,000	\$ 82,698	\$ 272	0.33%	\$ -	0.00%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Estimated Fund Balance as of Report Date			\$ 156,121			

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Stadium Fund (055)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 149,084	17.04%	\$ 143,007	17.33%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	130,942	12.81%	130,942	13.04%
Other Financing Sources	400,000	400,000	400,000	100.00%	400,000	100.00%
Revenues without Use of Fund Balance	2,696,900	2,696,900	1,080,026	40.05%	1,073,949	40.85%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 1,080,026	40.04%	\$ 1,073,949	40.09%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 1,669,425	61.89%	\$ 1,644,134	61.38%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 1,669,425	61.89%	\$ 1,644,134	61.38%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Estimated Fund Balance as of Report Date			\$ 516,779			

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Tree Bank Fund (040)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 1,760	17.60%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,760</u>	17.60%	<u>\$ -</u>	0.00%
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				
Estimated Fund Balance as of Report Date			\$ 205,403			

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Tourism Fund (050)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Fund Balance as of January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 1,417,701	16.45%	\$ 1,277,557	17.63%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	3,766	251.07%	966	80.50%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 1,421,467</u>	16.49%	<u>\$ 1,278,523</u>	16.78%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 1,226,403	24.91%	\$ 1,276,503	25.90%
Tourism	3,435,703	3,435,703	1,112,962	32.39%	943,320	35.07%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	2,339,365	27.99%	2,219,823	29.14%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 2,339,365</u>	27.13%	<u>\$ 2,219,823</u>	29.14%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Estimated Fund Balance as of Report Date			\$ 7,721,941			

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Airport Operating Fund (520)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 45,289	29.50%	\$ 96,745	71.66%
Miscellaneous	770,000	770,000	209,372	27.19%	194,223	26.98%
Revenues without Use of Net Position	923,500	923,500	254,661	27.58%	290,968	34.03%
Use of Net Position	63,987	51,564	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 975,064	\$ 254,661	26.12%	\$ 290,968	30.87%
Appropriations:						
Transportation*	\$ 987,487	\$ 974,790	\$ 172,509	17.70%	\$ 188,623	20.01%
Non-Departmental:						
OPEB Reserve	-	274	-	0.00%	-	-
Total Non-Departmental	-	274	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 987,487	\$ 975,064	\$ 172,509	17.69%	\$ 188,623	20.01%
Projected Net Position December 31	\$ 893,168	\$ 905,591				
Estimated Net Position as of Report Date			\$ 1,039,307			

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

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Local Transit Operating Fund (515)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 874,451	24.91%	\$ 770,374	21.94%
Investment Income	28,595	28,595	3,628	12.69%	2,037	23.15%
Miscellaneous	22,000	22,000	2,507	11.40%	3,426	15.57%
Other Financing Sources	6,350,572	6,350,572	1,587,643	25.00%	1,204,893	25.00%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 2,468,229	24.90%	\$ 1,980,730	22.36%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 12,748	18.23%	\$ 7,035	6.58%
Transportation	9,552,460	9,552,460	1,233,454	12.91%	720,663	8.23%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	1,246,202	12.95%	727,698	8.21%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 1,246,202	12.57%	\$ 727,698	8.21%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Estimated Net Position as of Report Date			\$ 5,395,755			

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Solid Waste Operating Fund (595)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	43,198,088	43,198,088	11,079,207	25.65%	10,926,186	25.61%
Investment Income	214,345	214,345	100,779	47.02%	86,586	42.66%
Miscellaneous	50	50	56	112.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 11,180,042</u>	25.32%	<u>\$ 11,012,773</u>	25.25%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,607,567	\$ 6,885,534	16.16%	\$ 6,772,131	16.06%
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	42,617,567	6,885,534	16.16%	6,772,131	16.06%
Working Capital Reserve	1,544,916	1,544,916	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 6,885,534</u>	15.59%	<u>\$ 6,772,131</u>	15.53%
Projected Net Position December 31	\$ 15,333,439	\$ 15,333,439				
Estimated Net Position as of Report Date			\$ 18,083,031			

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

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

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Stormwater Operating Fund (590)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 163,274	0.52%	\$ 225,094	0.72%
Investment Income	106,347	106,347	60,470	56.86%	30,895	63.22%
Miscellaneous	20,150	20,150	572	2.84%	730	3.62%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 224,316	0.72%	\$ 256,719	0.82%
Appropriations:						
Planning and Development	\$ 482,742	\$ 469,690	\$ 85,984	18.31%	\$ 90,559	19.19%
Water Resources*	29,373,832	29,369,729	1,875,357	6.39%	1,790,026	5.86%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	370	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	80,000	80,370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,919,789	1,961,341	6.56%	1,880,585	6.05%
Working Capital Reserve	1,417,963	1,434,748	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 1,961,341	6.26%	\$ 1,880,585	6.01%
Projected Net Position December 31	\$ 25,891,833	\$ 25,908,618				
Estimated Net Position as of Report Date			\$ 22,736,845			

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

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Water and Sewer Operating Fund (501)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 58,977,758	19.57%	\$ 58,758,077	19.65%
Investment Income	460,000	460,000	262,676	57.10%	119,572	35.86%
Contributions and Donations	16,713,974	16,713,974	5,963,996	35.68%	4,761,476	26.65%
Miscellaneous	240,000	240,000	88,998	37.08%	89,368	37.24%
Revenues without Use of Net Position	318,816,807	318,816,807	65,293,428	20.48%	63,728,493	20.07%
Use of Net Position	12,476,982	11,881,352	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,698,159	\$ 65,293,428	19.74%	\$ 63,728,493	20.07%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 204,066	21.93%	\$ 230,999	19.51%
Water Resources*	330,263,152	329,652,281	73,303,664	22.24%	65,498,641	22.09%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	13,185	-	0.00%	-	0.00%
Pension Reserve	-	2,056	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	115,241	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 331,293,789	\$ 330,698,159	\$ 73,507,730	22.23%	\$ 65,729,640	20.70%
Projected Net Position December 31	\$ 119,790,044	\$ 120,385,674				
Estimated Net Position as of Report Date			\$ 124,052,724			

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

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Administrative Support Fund (665)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 12,248,672	22.47%	\$ 9,838,300	24.99%
Investment Income	88,350	88,350	7,112	8.05%	18,294	28.11%
Miscellaneous	1,480,994	1,480,994	374,309	25.27%	357,202	25.07%
Other Financing Sources	-	-	-	-	17,217	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 12,630,093	22.52%	\$ 10,231,013	20.38%
Appropriations:						
Financial Services	\$ 8,263,889	\$ 8,243,788	\$ 1,868,446	22.66%	\$ 1,642,245	20.99%
County Administration	4,733,378	4,733,378	933,514	19.72%	840,779	18.82%
Human Resources	3,455,094	3,436,160	735,667	21.41%	687,628	20.50%
Information Technology Services	25,490,656	25,338,686	6,475,418	25.56%	6,208,124	27.90%
Law	2,220,195	2,220,195	539,199	24.29%	509,980	23.47%
Support Services	10,240,470	10,200,681	2,022,445	19.83%	1,761,251	18.75%
Non-Departmental:						
OPEB Reserve	-	4,974	-	0.00%	-	0.00%
Non-Departmental Admin Support	721,500	721,500	76,001	10.53%	29,589	4.10%
Total Non-Departmental	721,500	726,474	76,001	10.46%	29,589	4.04%
Appropriations without Working Capital Reserve	55,125,182	54,899,362	12,650,690	23.04%	11,679,596	23.27%
Working Capital Reserve	952,737	1,178,557	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 12,650,690	22.56%	\$ 11,679,596	23.27%
Projected Net Position December 31	\$ 4,238,662	\$ 4,464,482				
Estimated Net Position as of Report Date			\$ 3,265,328			

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Auto Liability Fund (606)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 249,985	25.00%	\$ 249,998	25.00%
Investment Income	11,000	11,000	3,609	32.81%	3,924	35.67%
TOTAL REVENUES	\$ 1,011,000	\$ 1,011,000	\$ 253,594	25.08%	\$ 253,922	25.01%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 82,386	8.18%	\$ 119,152	11.74%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	82,386	8.18%	119,152	11.74%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,011,000	\$ 1,011,000	\$ 82,386	8.15%	\$ 119,152	11.74%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Estimated Net Position as of Report Date			\$ 2,898,879			

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Fleet Management Fund (610)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 1,206,716	19.30%	\$ 1,133,152	19.06%
Miscellaneous	345,347	345,347	275,036	79.64%	258,988	91.84%
TOTAL REVENUES	\$ 6,597,556	\$ 6,597,556	\$ 1,481,752	22.46%	\$ 1,392,140	22.35%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,561,674	\$ 1,385,671	21.12%	\$ 1,302,997	21.52%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
OPEB Reserve	-	216	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,216	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,571,890	1,385,671	21.08%	1,302,997	21.51%
Working Capital Reserve	15,852	25,666	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,597,556	\$ 6,597,556	\$ 1,385,671	21.00%	\$ 1,302,997	20.92%
Projected Net Position December 31	\$ 2,333,660	\$ 2,343,474				
Estimated Net Position as of Report Date			\$ 2,413,889			

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Group Self-Insurance Fund (605)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 10,757,365	22.17%	\$ 9,660,002	21.70%
Investment Income	163,767	163,767	56,742	34.65%	64,835	44.84%
Miscellaneous	-	-	41,105	-	52,755	-
Revenues without Use of Net Position	48,679,742	48,679,742	10,855,212	22.30%	9,777,592	21.89%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 10,855,212	21.70%	\$ 9,777,592	20.11%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 11,809,276	23.61%	\$ 10,409,643	21.41%
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	\$ 11,809,276	23.60%	\$ 10,409,643	21.41%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Estimated Net Position as of Report Date			\$ 30,939,551			

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Risk Management Fund (602)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016	% Actual to Current Budget	Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 1,249,672	24.99%	\$ 626,036	25.00%
Investment Income	96,000	96,000	24,919	25.96%	26,288	27.38%
Miscellaneous	-	-	9,375	-	8,373	-
Revenues without Use of Net Position	5,096,000	5,096,000	1,283,966	25.20%	660,697	25.41%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 1,283,966	18.04%	\$ 660,697	9.56%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 3,283,426	46.21%	\$ 3,396,442	49.12%
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	\$ 3,283,426	46.15%	\$ 3,396,442	49.12%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Estimated Net Position as of Report Date			\$ 9,608,323			

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Workers' Compensation Fund (604)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 03/31/2016	Actuals YTD as of 03/31/2016		Actuals YTD as of 03/31/2015	% Actual to 03/31/2015 Budget
Estimated Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 874,920	25.00%	\$ 550,000	25.00%
Investment Income	40,000	40,000	32,470	81.18%	27,939	69.85%
Miscellaneous	-	-	321	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	907,711	25.64%	577,939	25.80%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 907,711	20.90%	\$ 577,939	13.39%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 739,294	17.06%	\$ 783,521	18.15%
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	\$ 739,294	17.02%	\$ 783,521	18.15%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Estimated Net Position as of Report Date			\$ 9,369,892			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 03/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	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)
Use of Fund Balance	7,828,670	7,551,692	(276,978)	To adjust budget for 90 day job vacancies.	(53,095)	(276,978)
<i>Total: General Fund</i>			(523,119)		(53,095)	(523,119)
Fire and Emergency Medical Services District Fund (102)						
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
<i>Total: Fire and Emergency Medical Services District Fund</i>			250		-	250
Police Services District Fund (106)						
Miscellaneous	336,289	338,789	2,500	Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
<i>Total: Police Services District Fund</i>			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	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	2,000
Contributions and Donations	67,600	71,600	4,000	GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	4,000	4,000
Miscellaneous	2,163,483	2,165,983	2,500	Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
<i>Total: Recreation Fund</i>			8,500		6,000	8,500
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,483,049	(209,028)	To adjust budget for 90 day job vacancies.	(81,602)	(209,028)
<i>Total: E-911 Fund</i>			(209,028)		(81,602)	(209,028)
Police Special State Fund (072)						
Fines and Forfeitures	-	229,976	229,976	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	16,224	229,976
Use of Fund Balance	708,060	478,084	(229,976)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(16,224)	(229,976)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	5,013	5,013	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,013	5,013
<i>Total: Sheriff Special State Fund</i>			5,013		5,013	5,013
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	22,698	22,698	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,698
<i>Total: Sheriff Special State Fund</i>			22,698			22,698

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	63,987	51,564	(12,423)	To adjust budget for 90 day job vacancies.	-	(12,423)
<i>Total: Airport Operating Fund</i>			(12,423)		-	(12,423)
Water and Sewer Operating Fund (501)						
Use of Net Position	12,476,982	11,881,352	(595,630)	To adjust budget for 90 day job vacancies.	(137,740)	(595,630)
<i>Total: Water and Sewer Operating Fund</i>			(595,630)		(137,740)	(595,630)
Total Revenue Budget Adjustments			\$ (1,301,239)		\$ (261,424)	\$ (1,301,239)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 03/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 8,071,420	\$ 8,041,644	\$ (29,776)	To adjust budget for 90 day job vacancies.	\$ -	\$ (29,776)
Transportation	17,143,295	17,078,424	(64,871)	To adjust budget for 90 day job vacancies.	(31,973)	(64,871)
Planning and Development	862,688	852,489	(10,199)	To adjust budget for 90 day job vacancies.	-	(10,199)
Police Services	6,475,486	6,453,592	(21,894)	To adjust budget for 90 day job vacancies.	-	(21,894)
Corrections	14,688,471	14,705,484	17,013	To adjust budget for 90 day job vacancies.	-	(21,087)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	38,100
				Total: Corrections	-	17,013
Community Services	6,258,306	6,301,981	43,675	To adjust budget for 90 day job vacancies.	(16,287)	(26,325)
				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
				Total: Community Services	(16,287)	43,675
Community Services - Elections	9,112,381	9,090,664	(21,717)	To adjust budget for 90 day job vacancies.	(8,327)	(21,717)
Community Services Subsidies: Library In-House Services	800,865	788,239	(12,626)	To adjust budget for 90 day job vacancies.	-	(12,626)
Juvenile Court	7,477,996	7,832,396	354,400	Transfer from Non-Departmental: Court Reporters Reserve.	-	109,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	200,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	44,200
				Total: Juvenile Court	-	354,400
Sheriff	79,171,142	79,942,442	771,300	Transfer from Non-Departmental Inmate Reserve.	-	771,300
Judiciary	19,134,369	22,155,169	3,020,800	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,843,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	212,800
				Transfer from Non-Departmental: Court Reporters Reserve.	-	964,700
				Total: Judiciary	-	3,020,800

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,234,909	2,272,609	37,700	Transfer from Non-Departmental: Court Interpreter's Reserve.	2,100	2,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	35,000
				Total: Probate Court	2,100	37,700
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,152,479	3,800	Transfer from Non-Departmental: Court Reporters Reserve.	-	3,800
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,090,600	(809,400)	Transfer to Corrections.	-	(38,100)
				Transfer to Sheriff.	-	(771,300)
				Total: Prisoner Medical Reserve	-	(809,400)
OPEB Reserve	-	4,487	4,487	To adjust budget for 90 day job vacancies.	1,213	4,487
Indigent Defense Reserve	6,000,000	3,921,200	(2,078,800)	Transfer to Juvenile Court.	-	(200,500)
				Transfer to Judiciary.	-	(1,843,300)
				Transfer to Probate Court.	-	(35,000)
				Total: Indigent Defense Reserve	-	(2,078,800)
Court Reporter's Reserve	2,400,000	1,321,800	(1,078,200)	Transfer to Juvenile Court.	-	(109,700)
				Transfer to Judiciary.	-	(964,700)
				Transfer to Solicitor General.	-	(3,800)
				Total: Court Reporter's Reserve	-	(1,078,200)
Court Interpreter's Reserve	560,000	300,300	(259,700)	Transfer to Juvenile Court.	-	(44,200)
				Transfer to Judiciary.	-	(212,800)
				Transfer to Probate Court.	(2,100)	(2,700)
				Total: Court Interpreter's Reserve	(2,100)	(259,700)
Pension Reserve	-	3,482	3,482	To adjust budget for 90 day job vacancies.	2,279	3,482
Total Non-Departmental			(4,218,131)		1,392	(4,218,131)
<i>Total: General Fund</i>			(523,119)		(53,095)	(523,119)
Development and Enforcement Services District Fund (104)						
Planning and Development	6,558,203	6,502,556	(55,647)	To adjust budget for 90 day job vacancies.	(14,947)	(55,647)
Non-Departmental	920,333	922,595	2,262	To adjust budget for 90 day job vacancies.	1,383	2,262
Contribution to Fund Balance	49,179	102,564	53,385	To adjust budget for 90 day job vacancies.	-	53,385
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,870,671	(611,194)	To adjust budget for 90 day job vacancies.	(212,325)	(611,444)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Non-Departmental	2,052,328	2,066,912	14,584	To adjust budget for 90 day job vacancies.	5,956	14,584
Contribution to Fund Balance	693,022	1,289,882	596,860	To adjust budget for 90 day job vacancies.	206,369	596,860
<i>Total: Fire and Emergency Services District Fund</i>			250		-	250
Police Services District Fund (106)						
Police Services	91,265,154	90,655,784	(609,370)	To adjust budget for 90 day job vacancies.	(321,092)	(666,370)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	57,000
				Total: Police Services	(321,092)	(609,370)
Recorder's Court	1,566,808	1,598,908	32,100	Transfer from Non-Departmental: Indigent Defense Reserve.	7,000	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	5,000	18,100
				Total: Recorder's Court	12,000	32,100
Non-Departmental	5,231,914	5,161,534	(70,380)	To adjust budget for 90 day job vacancies.	9,956	18,720
				Transfer to Recorder's Court - From Indigent Defense Reserve.	(7,000)	(14,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	(5,000)	(18,100)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(57,000)
				Total: Non-Departmental	(2,044)	(70,380)
Contribution to Fund Balance	2,361,301	3,011,451	650,150	To adjust budget for 90 day job vacancies.	311,136	647,650
				Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				Total: Contribution to Fund Balance	311,136	650,150
<i>Total: Police Services District Fund</i>			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	32,142,263	32,078,698	(63,565)	To adjust budget for 90 day job vacancies.	(19,819)	(69,565)
				GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	2,000	2,000
				GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	4,000	4,000
				Total: Community Services	(13,819)	(63,565)
Non-Departmental	66,232	67,734	1,502	To adjust budget for 90 day job vacancies.	428	1,502
Contribution to Fund Balance	235,803	306,366	70,563	To adjust budget for 90 day job vacancies.	19,391	68,063
				Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				Total: Contribution to Fund Balance	19,391	70,563
<i>Total: Recreation Fund</i>			8,500		6,000	8,500
E-911 Fund (095)						
Police Services	16,557,566	16,342,826	(214,740)	To adjust budget for 90 day job vacancies.	(84,499)	(214,740)
Non-Departmental	4,123,489	4,129,201	5,712	To adjust budget for 90 day job vacancies.	2,897	5,712
<i>Total: E-911 Fund</i>			(209,028)		(81,602)	(209,028)
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	155,013	5,013	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	5,013	5,013
<i>Total: Sheriff Special State Fund</i>			5,013		5,013	5,013
Sheriff Special State Fund (067)						
Sheriff Special Operations	60,000	82,698	22,698	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,698
<i>Total: Sheriff Special State Fund</i>			22,698		-	22,698

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Transportation	987,487	974,790	(12,697)	To adjust budget for 90 day job vacancies.	-	(12,697)
Non-Departmental	-	274	274	To adjust budget for 90 day job vacancies.	-	274
<i>Total: Airport Operating Fund</i>			(12,423)		-	(12,423)
Stormwater Operating Fund (590)						
Planning and Development	482,742	469,690	(13,052)	To adjust budget for 90 day job vacancies.	(13,052)	(13,052)
Water Resources	29,373,832	29,369,729	(4,103)	To adjust budget for 90 day job vacancies.	(4,103)	(4,103)
Non-Departmental	30,000	30,370	370	To adjust budget for 90 day job vacancies.	370	370
Working Capital Reserve	1,417,963	1,434,748	16,785	To adjust budget for 90 day job vacancies.	16,785	16,785
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,652,281	(610,871)	To adjust budget for 90 day job vacancies.	(142,873)	(610,871)
Non-Departmental	100,000	115,241	15,241	To adjust budget for 90 day job vacancies.	5,133	15,241
<i>Total: Water and Sewer Operating Fund</i>			(595,630)		(137,740)	(595,630)
Administrative Support Fund (665)						
Financial Services	8,263,889	8,243,788	(20,101)	To adjust budget for 90 day job vacancies.	(13,239)	(20,101)
Human Resources	3,455,094	3,436,160	(18,934)	To adjust budget for 90 day job vacancies.	-	(18,934)
Information Technology	25,490,656	25,338,686	(151,970)	To adjust budget for 90 day job vacancies.	(111,384)	(151,970)
Support Services	10,240,470	10,200,681	(39,789)	To adjust budget for 90 day job vacancies.	-	(39,789)
Non-Departmental	721,500	726,474	4,974	To adjust budget for 90 day job vacancies.	2,682	4,974
Working Capital Reserve	952,737	1,178,557	225,820	To adjust budget for 90 day job vacancies.	121,941	225,820
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management (610)						
Support Services	6,571,704	6,561,674	(10,030)	To adjust budget for 90 day job vacancies.	-	(10,030)
Non-Departmental	-	216	216	To adjust budget for 90 day job vacancies.	-	216
Working Capital Reserve	15,852	25,666	9,814	To adjust budget for 90 day job vacancies.	-	9,814
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,301,239)		\$ (261,424)	\$ (1,301,239)

GWINNETT COUNTY, GEORGIA

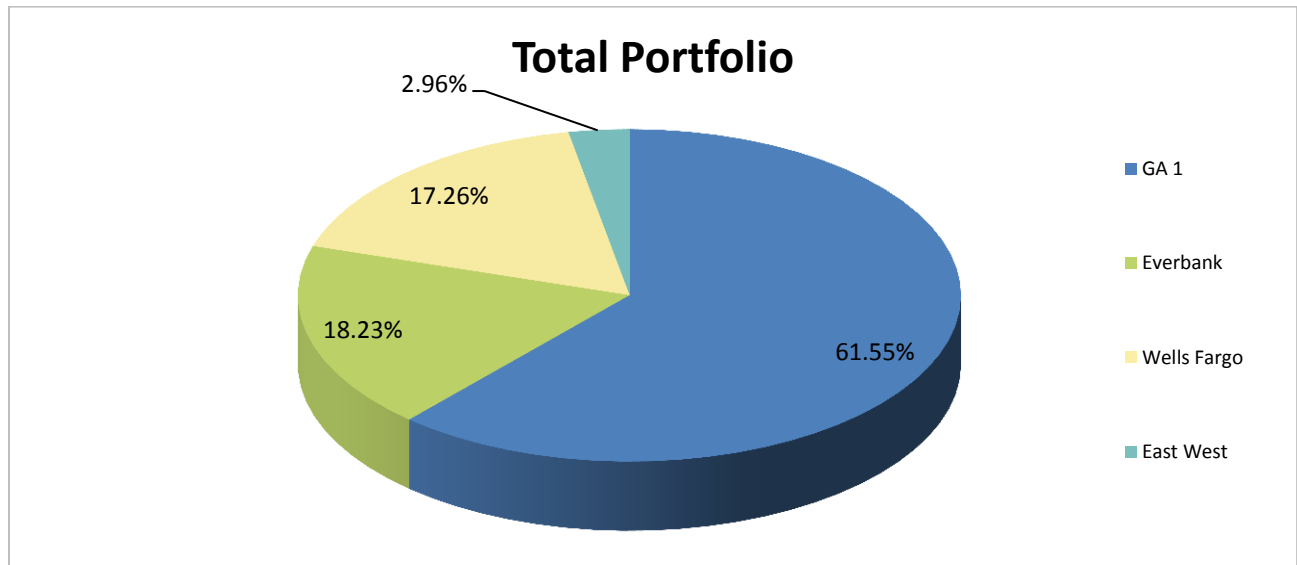
*Investment Update as of
December 31, 2015*

Financial Position as of December 31, 2015

As of the report date, the County is managing \$1,447,330,612 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at December 31 were:

Liquidity Portfolio		
Interest Bearing	\$ 692,708,659	47.86%
Non-Interest Bearing	144,473,111	9.98%
Bond Portfolio	39,517,844	2.73%
Investment Portfolio	570,630,998	39.43%
Total	\$ 1,447,330,612	100.00%

Liquidity Portfolio



Liquidity balances include interest bearing accounts at the State of Georgia (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.

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12/31/2015	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
Money Market, Interest Bearing	2.86	23,976,545	0.27
State GA1	61.56	515,351,673	0.23
Certificates of Deposit	18.32	153,380,441	0.94
Non-Interest Bearing (WF)	17.26	144,473,111	0.00
Total	100.00	837,181,770	0.39 *

*Excludes non-interest bearing from the yield calculation.

At December 31, 2015, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .39% compared to .36% at December 31, 2014.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and the State Local Government Investment Pool (GA1) + 10 basis points. As of December 31, the WAC [.39%] exceeded the S&P GIP Gov benchmark [.27%] by 12 basis points [.12%]. The WAC [.39%] exceeded the Georgia Fund 1 benchmark [.33%] by 6 basis points [.06%]. The average return in excess of these two benchmarks equaled \$617,478 on an annualized basis.

At December 31, 2015, bank deposits held by EverBank, East West Bank, and Wells Fargo Bank (WF) totaled \$169,453,651. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At December 31, 2015, bank deposits totaling \$167,749,056 required pledged collateral of \$184,523,962. As of December 31, 2015, collateral across all accounts totaled \$200,960,615.

Bond Portfolio

Balances in the Bond Portfolio decreased slightly to \$39,517,844 at December 31, 2015, from \$40,053,965 at December 31, 2014. The Bond Portfolio represented 2.73% of the Total Portfolio at December 31, 2015. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

Investment Portfolio

The nominal value of Investment Securities at December 31, 2015 was \$570,630,998 compared to \$530,010,137 at December 31, 2014. Of the \$40 million increase in nominal value of Investment Securities in 2015 over 2014, Operating Funds increased \$78 million, 2014 Sales Tax saw an increase of \$52 million, and 2009 Sales Tax saw a decrease of \$90 million in nominal value. As of June 2015, all investments in the 2005 Sales Tax Fund have been liquidated.

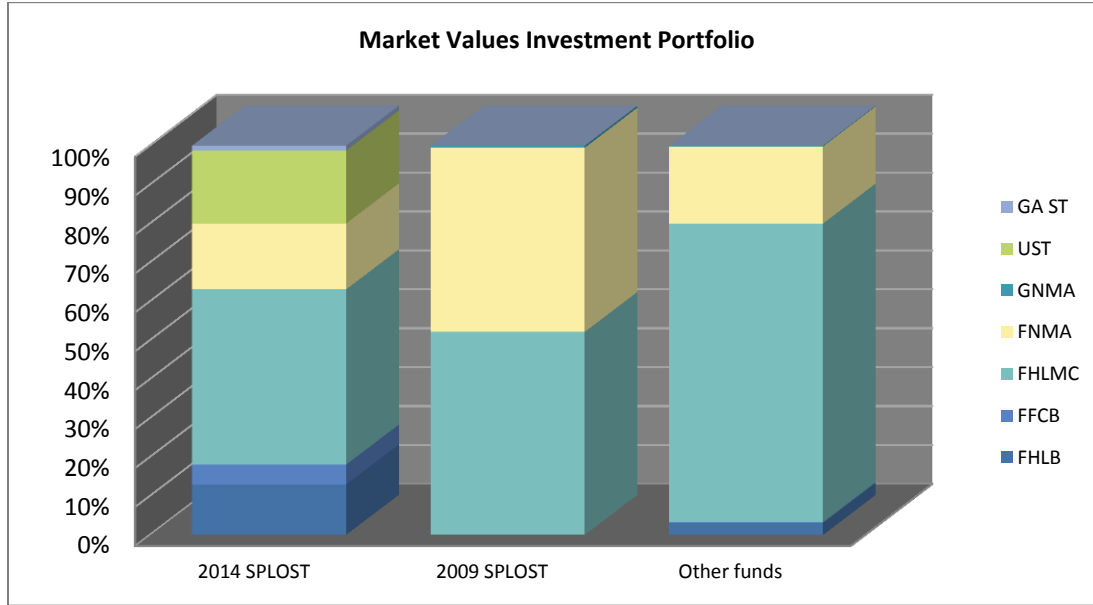
Investment securities held for Operating Funds, 2009 Sales Tax, and 2014 Sales Tax Funds represented 39.43% of the Total Portfolio at December 31, 2015, compared to 40.77% at December 31, 2014.

For the period ended December 31, 2015, bank and investment income earned among all funds totaled \$8,204,379, and of this total, Sales Tax Funds earned \$2,831,402. For the same period 2014, bank and

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investment income earned among all funds totaled \$6,308,536, and of this total, Sales Tax Funds earned \$2,725,718.



At December 31, 2015, the market value of the Investment Portfolio totaled \$571.4 million and included internally managed funds and funds managed by Atlanta Capital Management, LLC and Public Trust Advisors, LLC. Atlanta Capital Management, LLC manages a portion of the Operating Funds as well as the 2009 and 2014 Sales Tax Portfolios, and has a total market value of \$154.1 million. Public Trust Advisors, LLC manages a portion of the Sales Tax 2014 Portfolio, and has a total market value of \$38.3 million.

Portfolio	2015 YTD Market Value	2015 YTD Nominal Values	Yield to Maturity
Operating	\$ 336,890,904	\$ 337,551,566	1.5%
Operating (ACM Managed)	18,575,162	18,493,566	0.8%
Operating (Internally Managed)	318,315,742	319,058,000	1.5%
2014 Sales Tax - Total	78,397,411	78,073,642	1.2%
2014 Sales Tax (ACM Managed)	20,154,444	19,848,642	1.2%
2014 Sales Tax (PT Managed)	38,276,497	38,225,000	0.9%
2014 Sales Tax (Internally Managed)	19,966,470	20,000,000	1.6%
2009 Sales Tax – Total	156,126,738	155,005,789	1.3%
2009 Sales Tax (ACM Managed)	115,413,509	114,105,789	1.3%
2009 Sales Tax (Internally Managed)	40,713,229	40,900,000	1.2%
Total	\$ 571,415,053	\$ 570,630,997	

GWINNETT COUNTY, GEORGIA

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State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$515,351,673 and bond funds totaling \$39,517,844 representing a total of \$554,869,517 invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for only 4.4% of the \$12.6 billion managed by OTFS. The current yield at December 31, 2015, was 0.23%, compared to 0.15% at December 31, 2014.

Future Actions

Staff has approved the purchase of up to \$2.5 million per month for Public Trust Advisors and Atlanta Capital LLC for investment in the 2014 Sales Tax Portfolio. Atlanta Capital LLC has also been approved for up to \$5 million per month in purchases for the Operating Portfolio. In spite of a recent raise by the Federal Reserve Bank, U.S. Treasury yields and interest rates on eligible federal agency securities remain very low; staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

In late 2015 the Georgia Bankers Association presented a bill, SB0283, which would allow banks to use a pooled approach to managing public fund deposit collateralization. The bill will amend O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. When enacted, it will require a pooled collateralization for the 10 largest banks in the State by asset size and will be optional to all other banks. Banks other than the 10 largest will still be allowed to collateralize directly under O.C.G.A. 45-8-12. Since the County deposits are with Wells Fargo, who is one of the 10 largest banks in Georgia, County funds will no longer be directly collateralized by bank assets. Instead collateralization will be in a pool managed by the State Treasurer's Office. East West Bank does not qualify as one of the top ten banks and will have the option to participate in the pool or continue dedicated collateralization. The County will receive monthly statements from the State confirming collateral coverage. Similar legislation has already been enacted in Florida, Alabama, Mississippi, Tennessee, Virginia, Oregon, Washington, Connecticut, New Jersey, and Ohio. As of March 7, 2016 the bill has passed both the State Senate and House. Once it has been signed into law, the County Investment Policy will need to be amended to include the new collateralization rules.

