

gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**September 30, 2016** (unaudited)



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**M E M O R A N D U M**

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

**FROM:** Maria Woods  
CFO/Director of Financial Services

**DATE:** October 19, 2016

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

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

This report includes:

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Budget Adjustments by Fund Schedule	Page 52
Investment Update as of June 30, 2016	Page 66

# Executive Summary

This report begins with a discussion of notable events that occurred in September and early October including: 1) Fitch Ratings' affirmation of the County's AAA credit rating, and 2) the continuation of fiscal year 2017 budget preparation. Highlights from these activities, as well as an update of residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 4 – 10, 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 June 30, 2016.

## **AAA Credit Rating Affirmed by Fitch Ratings**

In October, Fitch Ratings affirmed Gwinnett County's AAA credit rating with a stable outlook. Fitch routinely reviews the creditworthiness of local governments, which resulted in the affirmation. In 2016, Fitch modified their criteria to better express the characteristics that make tax-supported debt resilient through the economic cycle.

Fitch noted in its report that the County's "strong revenue and expenditure flexibility, the maintenance of healthy reserves and low long-term liability burden" were key drivers for its rating. Conservative budget practices, healthy funding ratios for pension and retiree benefit plans, rapid debt repayment, and no plans for additional debt issuance were also cited in the report. In addition, Fitch indicated Gwinnett's participation in the area economy and recovering housing market as part of its favorable credit profile.

Gwinnett County has held the highest bond ratings from all three major rating agencies since 1997.

## **2017 Budget Preparation**

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

With assistance from six Gwinnett residents who volunteered to serve on the budget review team, Commission Chairman Charlotte Nash will present a proposed fiscal year 2017 budget to the Board of Commissioners on November 15. The Board of Commissioners will review the proposed budget, and as required by state law, a public hearing will be held on December 5.

## Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2016 tax year for residential and commercial properties were mailed on April 8, 2016. During the 45 day appeal period, taxpayers filed 13,640 residential and commercial real property tax appeals, a 47 percent increase from the number of real property appeals filed last year. As of October 13, 2016, 81 percent of the appeals have been settled.

## Recurring Monthly Financial Trends

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

Property tax revenues are down approximately 21 percent when compared to this same time last year. Property tax bills were mailed August 15 and have an October 15 due date. Although property tax revenues are coming in lower than this time last year, it is still relatively early in the collection process. The year-over-year decline appears to be related to the timing of tax bill collections and processing.

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

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

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

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

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

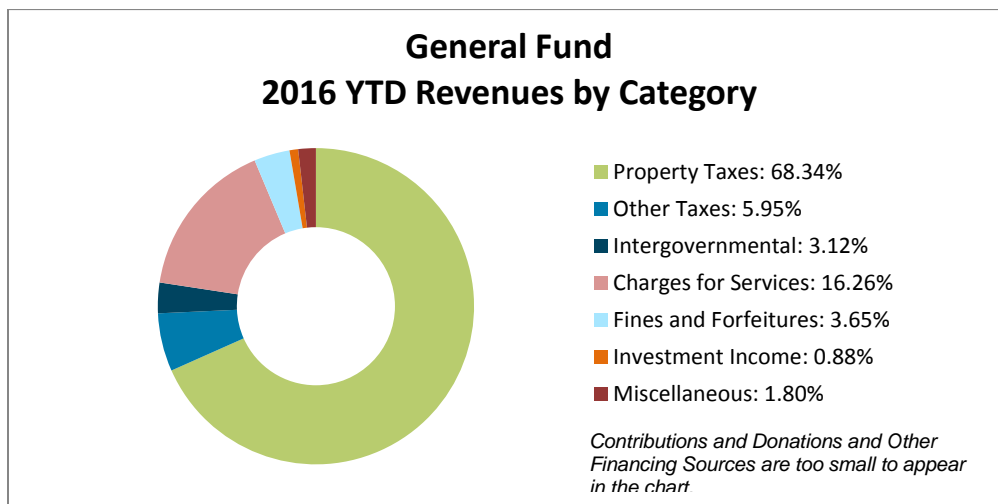
Expenditures in the Recreation Fund are approximately \$654,000, or 3 percent, higher than last year. This is primarily due to operating expenditures associated with acquiring two new parks – J.B. Williams and E.E. Robinson. Although the expenditures are higher than last year, they are currently under budget based on the percentage of the fiscal year that has lapsed.

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills. Revenues in the Local Transit Operating Fund are approximately 17.6 percent higher than this same time last year, primarily due to an increase in other financing sources. Other financing sources are approximately \$1.1 million higher than last year due to an increase in the contribution from the General Fund to cover expected increases in vendor costs, indirect costs, and an expansion in services.

Expenses in the Local Transit Operating Fund are approximately 16 percent lower than this same time last year, and are significantly under budget based on the percentage of the fiscal year that has lapsed. This is primarily due to the timing of when monthly expenditures are paid. Payments typically lag two months.

## General Fund (page 11)

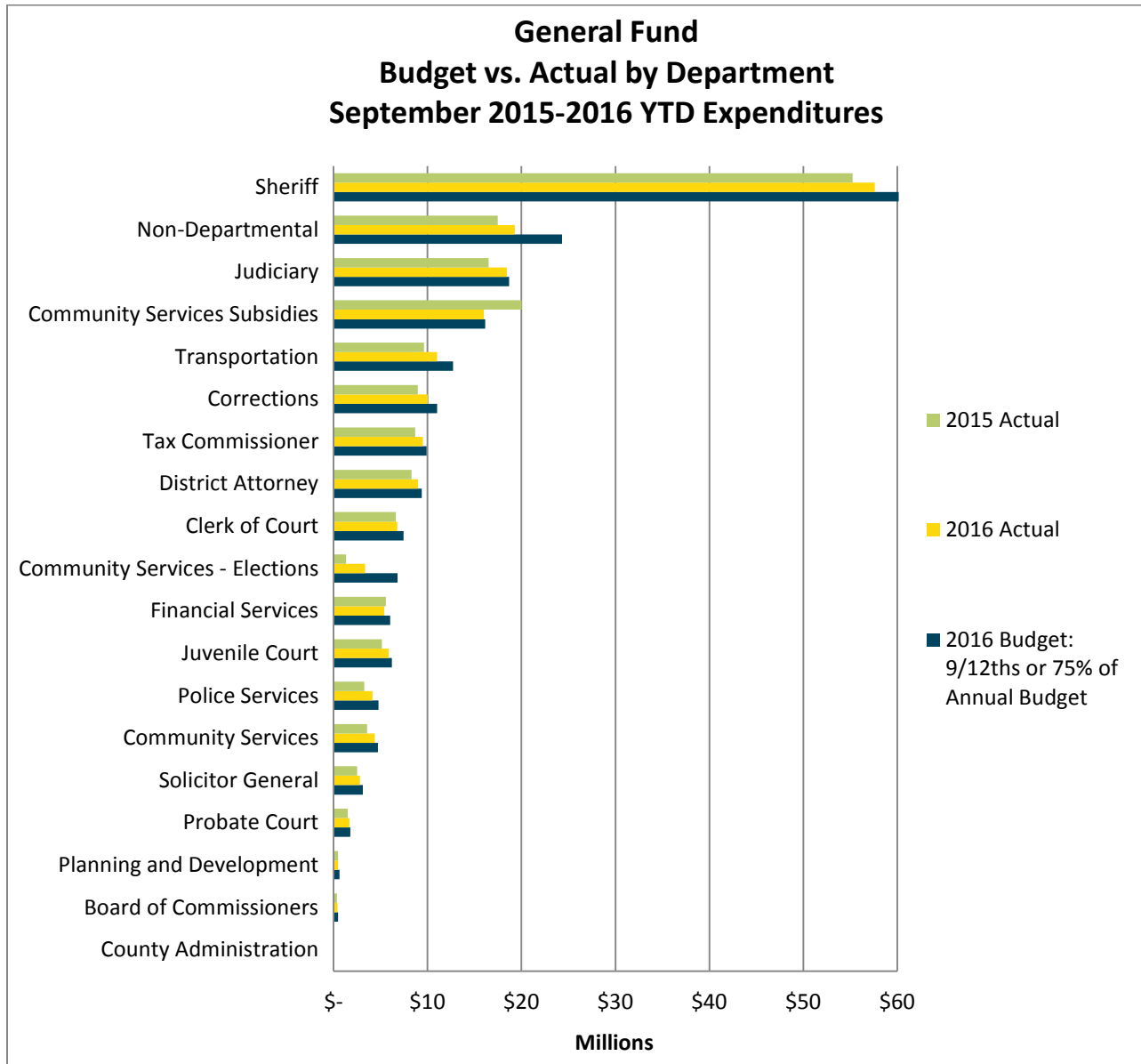
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Property taxes, including motor vehicle taxes, make up approximately 68 percent of year-to-date revenues in the General Fund, as shown in the chart above. This percentage is expected to increase as the October 15 property tax bill due date approaches. Property taxes represent approximately 80 percent of the fund’s budget.

Charges for services in the General Fund are down approximately 2 percent from this same time last year and are coming in under budgeted expectations. The year-over-year decline is

primarily due to decreases in court fees and Sheriff's fees. The budget versus actual variance is primarily explained by the fact that tax commissions for the Tax Commissioner will not post until the fourth quarter.

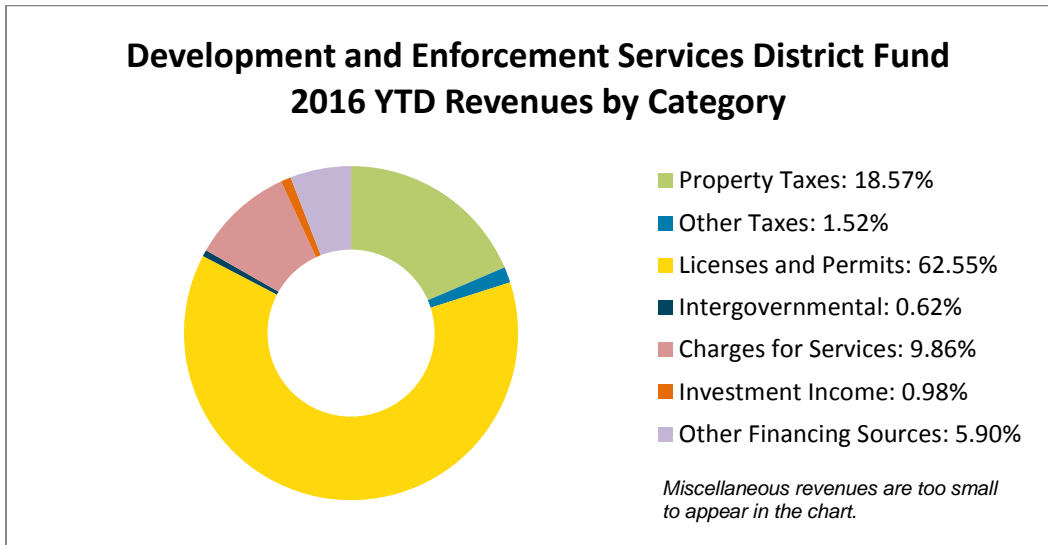


Non-departmental expenditures are significantly under budget, based on the percentage of the fiscal year that has lapsed. Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

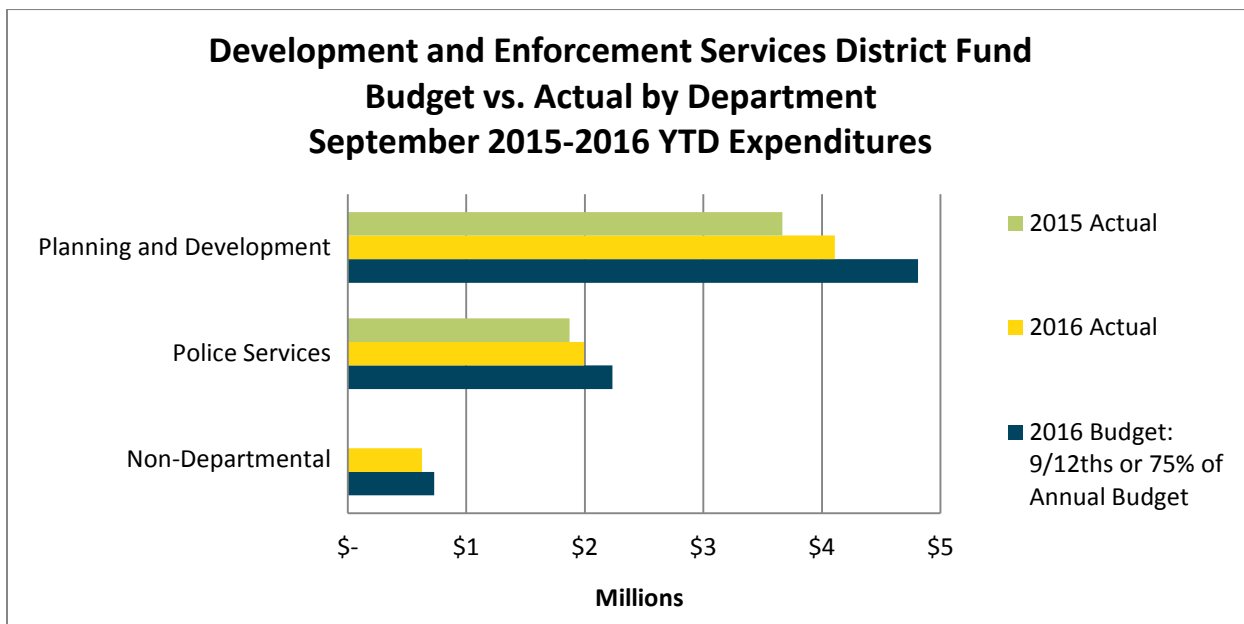
Community services subsidies are approximately 20 percent less than this same time last year, which is due to the timing of quarterly subsidy payments. As of the date of this report, the County has made three quarterly payments to most community services subsidy recipients. In 2015, fourth quarter payments were made in September, but this year they will be made in October.

# Development and Enforcement Services District Fund (page 14)

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

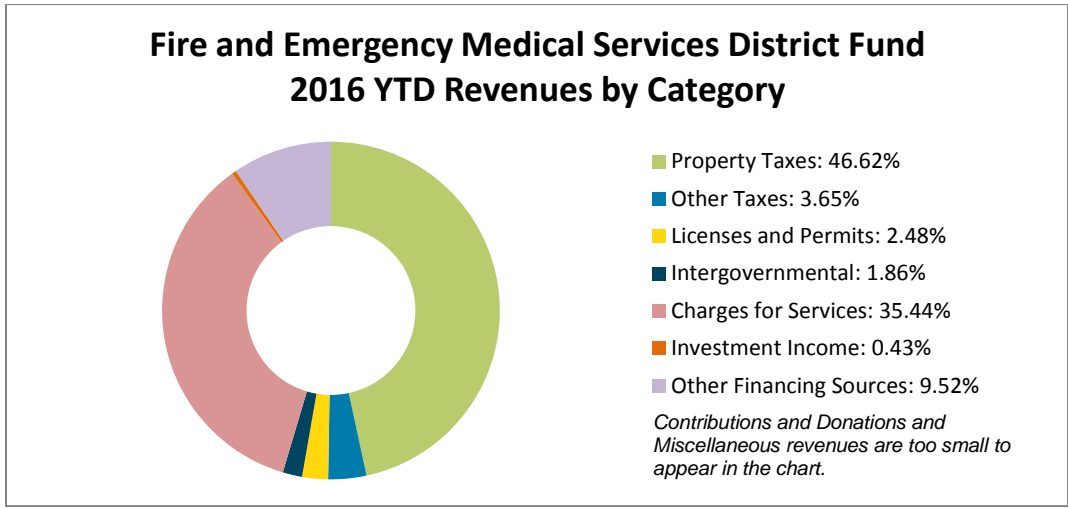


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes as the October 15 property tax bill due date approaches. Property taxes represent approximately 57 percent of the fund's annual budget.



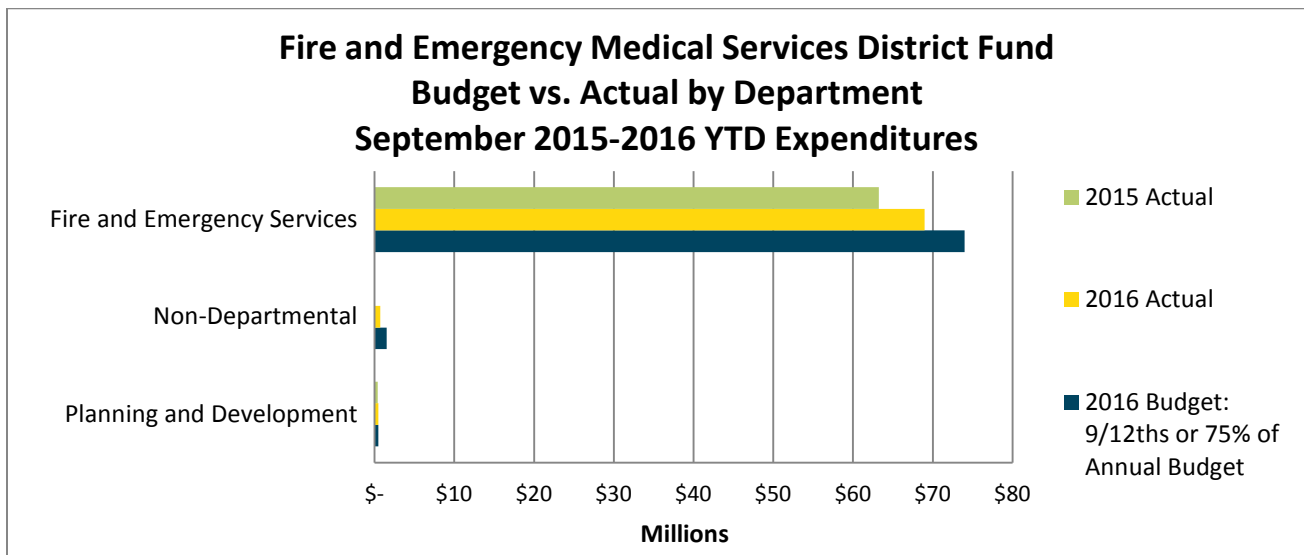
# Fire and Emergency Medical Services District Fund (page 15)

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



Property taxes make up approximately 47 percent of year-to-date revenues in the Fire and Emergency Medical Services District Fund, as shown in the chart above. This percentage is expected to increase as the October 15 property tax bill due date approaches. Property taxes represent approximately 78 percent of the fund's annual budget.

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

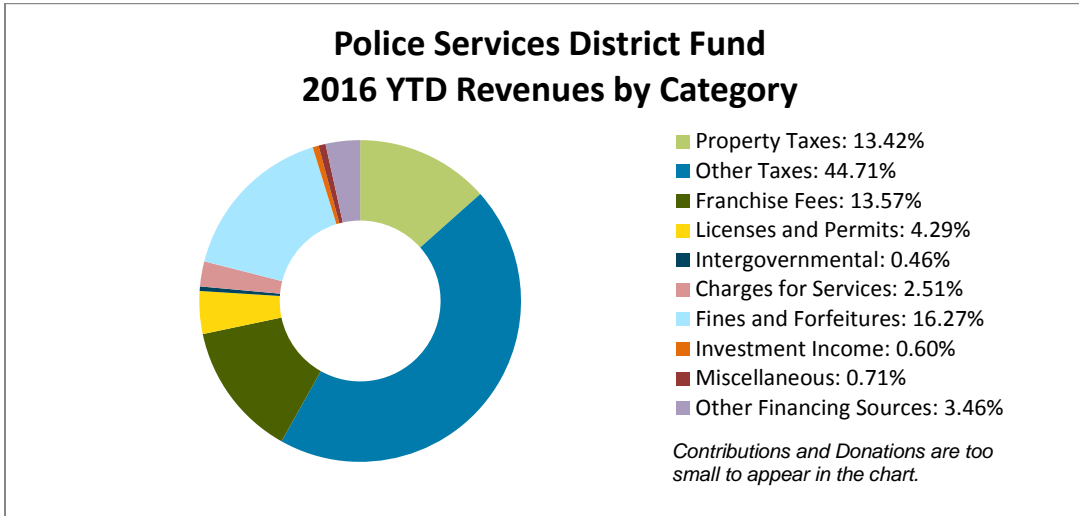




As shown in the chart on the previous page, Fire and Emergency Services expenditures are approximately 9 percent higher than this same time last year. The increase is primarily attributable to a temporary increase in personnel costs due to two 15 month recruit classes which concluded in May and September. Although these expenditures are higher than last year, they remain under budget based on the percentage of the fiscal year that has lapsed.

## Police Services District Fund (page 17)

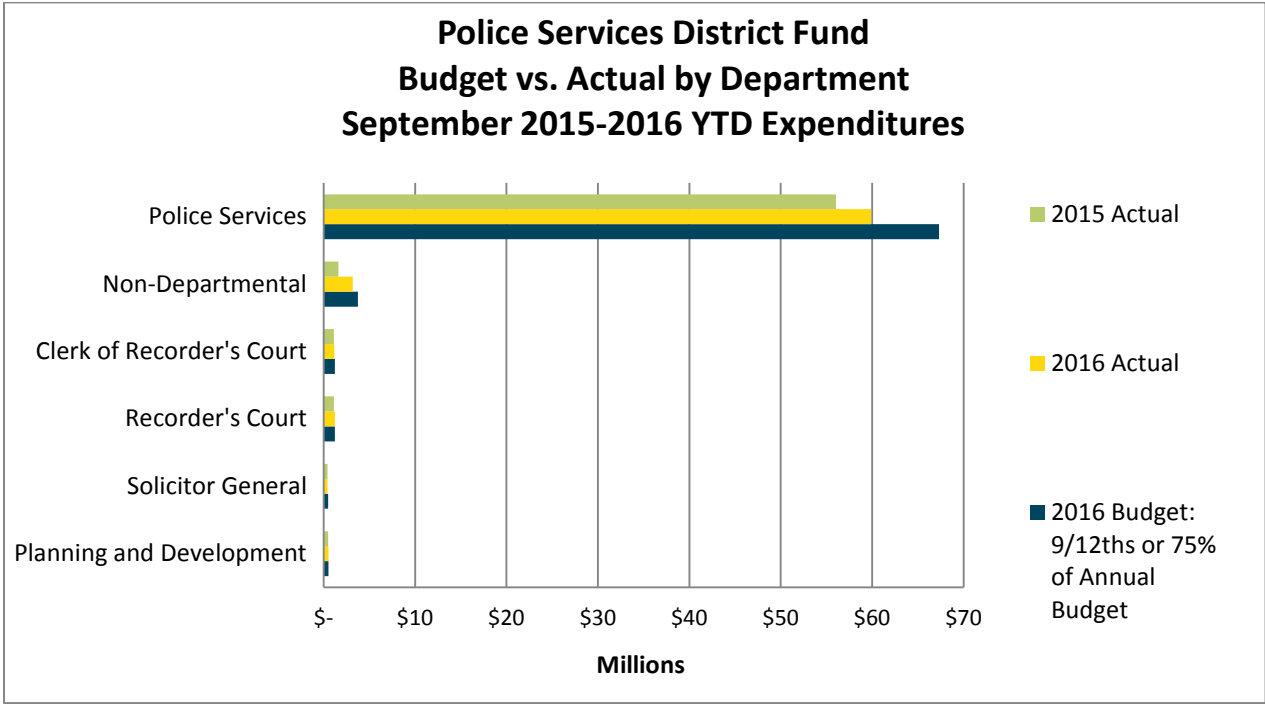
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

Although the chart above shows approximately 45 percent of current year-to-date revenues collected are from other taxes, the main revenue sources will shift to property taxes and insurance premium taxes in October. Property taxes and insurance premium taxes represent approximately 58 percent of the fund’s annual budget.

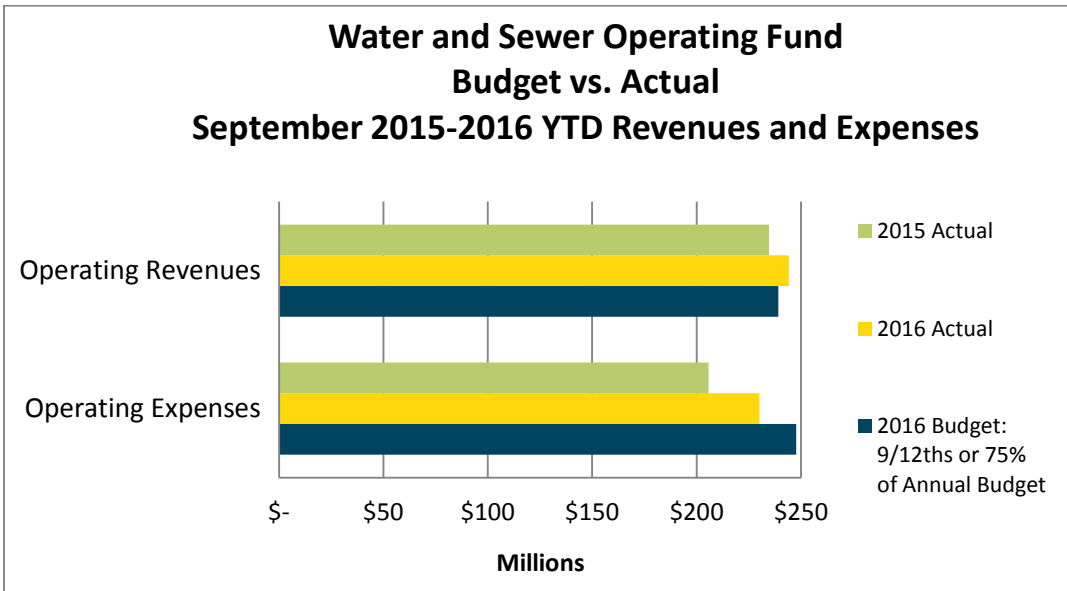
Fines and forfeitures in the Police Services District Fund are coming in approximately 3.8 percent lower than this same time last year, and they are currently under budget based on the percentage of the fiscal year that has lapsed. The year-over-year decline is primarily attributable to a decline in Recorder’s Court fines, red light camera fines, and penalties. These decreases are partially offset by an increase in school bus stop arm camera fines. Fines and forfeitures are expected to end the year under budget. Staff is monitoring these revenues to determine if a budget adjustment is necessary.



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

## Water and Sewer Operating Fund (page 45)

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



Year-to-date Water and Sewer Operating Fund revenues through September 2016 are approximately 4.1 percent, or \$9.6 million, higher than this time last year. The year-over-year increase in revenues is primarily attributable to increases in conservation surcharges and sewer retail revenues. Additionally, water consumption is 8.1 percent higher than this same time last year.

Revenues are coming in approximately 2.1 percent, or \$5.1 million, over budget based on the percentage of the fiscal year that has lapsed. Due to the proper accounting of revenues in the period earned, water and sewer charges for services revenues lag by approximately one half a month and appear understated when compared to budget until year end. However, this is being offset by higher than expected system development charges as construction activities increase in the county. Stronger than expected water consumption due to a very warm summer is another offsetting factor. As temperatures get cooler in the coming months, consumption is expected to decline. Despite the anticipated decline, revenues are expected to remain over budget.

Year-to-date Water and Sewer Operating Fund expenses through September 2016 are approximately 11.9 percent, or \$24.4 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 7.1 percent, or \$17.5 million, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to fluctuations in variable costs such as chemicals and utilities, and lower than expected professional services and personnel 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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
<b>Revenues:</b>						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 56,963,173	25.65%	\$ 66,731,039	31.21%
Intergovernmental	3,631,525	3,385,384	2,393,383	70.70%	2,412,670	84.86%
Charges for Services	24,315,098	24,390,723	12,472,696	51.14%	12,732,603	56.41%
Fines and Forfeitures	4,495,461	4,495,461	2,803,105	62.35%	3,242,317	59.44%
Investment Income	547,351	547,351	674,754	123.28%	696,097	135.61%
Contributions and Donations	13,200	27,794	5,318	19.13%	24,211	28.23%
Miscellaneous	1,133,268	1,227,894	1,377,601	112.19%	1,351,574	103.40%
Other Financing Sources	165,000	165,000	231,707	140.43%	275,080	139.02%
Revenues without Use of Fund Balance	256,376,746	256,315,450	76,921,737	30.01%	87,465,591	35.45%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,194,567	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 273,205,416</b>	<b>\$ 272,510,017</b>	<b>\$ 76,921,737</b>	<b>28.23%</b>	<b>\$ 87,465,591</b>	<b>35.45%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 417,419	66.24%	\$ 364,408	50.53%
County Administration	-	151,250	45,784	30.27%	-	-
Financial Services	8,071,420	8,034,894	5,398,613	67.19%	5,564,900	68.08%
Tax Commissioner	13,191,995	13,191,995	9,495,284	71.98%	8,700,795	71.80%
Transportation	17,143,295	16,945,354	11,013,115	64.99%	9,620,510	59.94%
Planning and Development	862,688	854,044	473,854	55.48%	475,953	56.87%
Police Services	6,475,486	6,369,325	4,141,945	65.03%	3,250,855	60.80%
Corrections	14,688,471	14,693,871	10,028,374	68.25%	8,971,377	67.49%
Community Services	6,258,306	6,278,626	4,386,591	69.87%	3,554,505	64.38%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	888,405	888,405	646,350	72.75%	846,100	100.00%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,564,391	100.00%
Coalition for Health & Human Services	55,074	55,074	41,306	75.00%	55,074	100.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	87,938	75.00%	117,250	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%	225,000	100.00%
Library In-House Services	800,865	791,038	441,998	55.88%	480,148	61.95%
Library Subsidy	16,450,791	16,450,791	12,338,093	75.00%	15,593,068	98.58%
Mental Health	768,297	768,297	576,223	75.00%	768,297	100.00%
Total Community Services Subsidies	21,539,409	21,529,582	15,978,128	74.21%	20,029,794	97.47%
Community Services - Elections	9,112,381	9,071,277	3,347,432	36.90%	1,314,562	54.44%
Juvenile Court	7,477,996	8,266,065	5,882,153	71.16%	5,132,912	72.37%
Sheriff	79,171,142	80,202,142	57,612,019	71.83%	55,253,118	72.67%
Clerk of Court	9,944,409	9,944,409	6,787,738	68.26%	6,618,931	71.92%
Judiciary	19,134,369	24,897,269	18,430,089	74.02%	16,504,150	74.14%

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Probate Court	2,234,909	2,381,361	1,689,924	70.96%	1,519,943	68.67%
District Attorney	12,891,415	12,498,822	8,995,946	71.97%	8,299,555	70.25%
Solicitor General	4,148,679	4,160,079	2,807,134	67.48%	2,501,081	69.46%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	6,045,261	6,045,261	4,533,868	75.00%	4,496,531	75.00%
Contribution to Capital Vehicles	101,204	101,204	100,076	98.89%	-	-
Contribution to Local Transit	6,350,572	6,350,572	4,762,929	75.00%	3,614,679	75.00%
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	813,531	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	1,081,772	78.91%	1,081,932	82.84%
Other Miscellaneous	120,773	120,773	69,433	57.49%	82,772	54.90%
Pauper Burial	205,000	205,000	76,214	37.18%	120,410	77.68%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	1,779,700	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	460,300	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	62,700	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	4,439,917	56.86%	3,868,069	74.50%
800 MHZ Maintenance	2,891,929	2,891,929	2,629,772	90.93%	2,561,524	88.82%
Other Governmental Agencies	700,349	624,724	183,298	29.34%	237,753	86.84%
Total Non-Departmental	40,228,862	32,409,468	19,277,279	59.48%	17,463,670	61.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 273,205,416</b>	<b>\$ 272,510,017</b>	<b>\$ 186,208,821</b>	<b>68.33%</b>	<b>\$ 175,141,019</b>	<b>70.98%</b>

Projected Fund Balance December 31

**\$ 128,601,495**    **\$ 129,235,598**

Fund Balance as of Report Date

**\$ 36,143,081**

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 1,405,029	21.39%	\$ 1,589,246	25.98%
Intergovernmental	28,687	28,687	32,679	113.92%	25,851	98.89%
Investment Income	-	-	24,133	-	8,742	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 1,461,841</u>	22.15%	<u>\$ 1,623,839</u>	26.44%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 4,187,675	99.93%	\$ 4,138,475	99.91%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	4,187,675	99.93%	4,138,475	99.91%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 4,187,675</u>	63.46%	<u>\$ 4,138,475</u>	67.38%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Fund Balance as of Report Date			\$ 13,141,009			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 1,055,487	17.19%	\$ 1,268,454	20.88%
Licenses and Permits	3,310,200	3,310,200	3,286,376	99.28%	2,858,431	94.28%
Intergovernmental	28,499	28,499	32,678	114.66%	25,651	103.99%
Charges for Services	497,610	497,610	518,283	104.15%	480,087	116.75%
Investment Income	32,263	32,263	51,645	160.08%	44,050	209.74%
Miscellaneous	-	-	12,530	-	1,940	-
Other Financing Sources	544,742	544,742	309,762	56.86%	269,865	74.50%
<b>TOTAL REVENUES</b>	<b>\$ 10,554,317</b>	<b>\$ 10,554,317</b>	<b>\$ 5,266,761</b>	<b>49.90%</b>	<b>\$ 4,948,478</b>	<b>49.85%</b>
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,414,214	\$ 4,107,623	64.04%	\$ 3,666,986	61.78%
Police Services	2,976,602	2,976,602	1,993,281	66.96%	1,871,270	71.36%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	626,125	68.03%	-	0.00%
Total Non-Departmental	970,333	970,333	626,125	64.53%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,361,149	6,727,029	64.93%	5,538,256	63.93%
Contribution to Fund Balance	49,179	193,168	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,554,317</b>	<b>\$ 10,554,317</b>	<b>\$ 6,727,029</b>	<b>63.74%</b>	<b>\$ 5,538,256</b>	<b>55.79%</b>
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,791,406				
Fund Balance as of Report Date			\$ 7,137,970			

# YTD financial report 2016 gwinnettcountry

## Fire and EMS District Fund (102)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
<b>Revenues:</b>						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 14,529,928	17.91%	\$ 17,389,841	22.09%
Licenses and Permits	791,422	791,422	715,683	90.43%	632,767	90.23%
Intergovernmental	381,351	484,128	537,231	110.97%	343,726	99.07%
Charges for Services	15,574,100	15,574,100	10,244,985	65.78%	10,622,168	76.80%
Investment Income	125,976	125,976	124,402	98.75%	96,160	140.51%
Contributions and Donations	-	250	2,225	890.00%	100	40.00%
Miscellaneous	30,538	31,969	73,968	231.37%	63,117	181.56%
Other Financing Sources	4,842,147	4,842,147	2,753,437	56.86%	2,398,803	74.50%
<b>TOTAL REVENUES</b>	<b>\$ 102,880,664</b>	<b>\$ 102,985,122</b>	<b>\$ 28,981,859</b>	<b>28.14%</b>	<b>\$ 31,546,682</b>	<b>32.55%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 653,449	\$ 653,449	\$ 460,511	70.47%	\$ 413,103	73.12%
Fire and Emergency Services	99,481,865	98,631,937	68,961,472	69.92%	63,240,020	67.97%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	699,096	37.74%	-	0.00%
<b>Total Non-Departmental</b>	<b>2,052,328</b>	<b>2,052,328</b>	<b>699,096</b>	<b>34.06%</b>	<b>-</b>	<b>0.00%</b>
Appropriations without Contribution to Fund Balance	102,187,642	101,337,714	70,121,079	69.20%	63,653,123	67.30%
Contribution to Fund Balance	693,022	1,647,408	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 102,880,664</b>	<b>\$ 102,985,122</b>	<b>\$ 70,121,079</b>	<b>68.09%</b>	<b>\$ 63,653,123</b>	<b>65.67%</b>
Projected Fund Balance December 31	\$ 46,164,057	\$ 47,118,443				
Fund Balance as of Report Date			\$ 4,331,815			



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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 3,835	95.78%	\$ 3,898	96.03%
Revenues without Use of Fund Balance	4,004	4,004	3,835	95.78%	3,898	96.03%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 3,835</u>	8.97%	<u>\$ 3,898</u>	15.70%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 19,087	44.62%	\$ 21,774	87.70%
TOTAL APPROPRIATIONS	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 19,087</u>	44.62%	<u>\$ 21,774</u>	87.70%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 764,890			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
<b>Revenues:</b>						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 28,533,464	51.02%	\$ 29,139,401	53.43%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,708,495	42.53%	1,659,507	41.70%
Intergovernmental	160,373	160,373	181,074	112.91%	143,373	99.90%
Charges for Services	1,222,717	1,222,717	1,000,694	81.84%	976,813	79.73%
Fines and Forfeitures	10,885,215	10,885,215	6,476,058	59.49%	6,732,629	67.80%
Investment Income	198,181	198,181	237,151	119.66%	210,913	151.41%
Contributions and Donations	-	12,000	12,095	100.79%	-	-
Miscellaneous	336,289	339,539	282,014	83.06%	288,369	117.54%
Other Financing Sources	2,421,074	2,421,074	1,376,718	56.86%	1,199,401	74.50%
<b>TOTAL REVENUES</b>	<b>\$ 103,452,220</b>	<b>\$ 103,467,470</b>	<b>\$ 39,807,763</b>	<b>38.47%</b>	<b>\$ 40,350,406</b>	<b>40.78%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 721,767	\$ 721,767	\$ 529,691	73.39%	\$ 489,494	70.50%
Police Services	91,265,154	89,767,847	59,881,515	66.71%	56,047,351	67.04%
Recorder's Court	1,566,808	1,659,708	1,225,290	73.83%	1,136,803	73.58%
Solicitor General	650,351	650,351	413,812	63.63%	421,828	56.15%
Clerk of Recorder's Court	1,654,925	1,654,925	1,155,621	69.83%	1,109,336	71.51%
<b>Non-Departmental:</b>						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,690,978	3,072,021	65.49%	1,500,000	55.83%
Total Non-Departmental	5,231,914	5,011,614	3,192,657	63.71%	1,620,636	56.47%
Appropriations without Contribution to Fund Balance	101,090,919	99,466,212	66,398,586	66.75%	60,825,448	66.83%
Contribution to Fund Balance	2,361,301	4,001,258	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 103,452,220</b>	<b>\$ 103,467,470</b>	<b>\$ 66,398,586</b>	<b>64.17%</b>	<b>\$ 60,825,448</b>	<b>61.47%</b>
Projected Fund Balance December 31	\$ 48,324,566	\$ 49,964,523				
Fund Balance as of Report Date			\$ 19,372,442			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 5,492,458	21.13%	\$ 6,227,968	24.85%
Intergovernmental	119,196	121,196	129,360	106.74%	102,587	96.94%
Charges for Services	4,163,019	4,163,019	3,622,238	87.01%	3,444,158	85.77%
Investment Income	56,435	56,435	62,914	111.48%	53,230	101.63%
Contributions and Donations	67,600	72,770	8,620	11.85%	7,610	72.96%
Miscellaneous	2,163,483	2,175,257	1,947,883	89.55%	1,809,050	88.50%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 11,263,473</u>	34.54%	<u>\$ 11,644,603</u>	37.18%
Appropriations:						
Community Services	\$ 32,142,263	\$ 31,899,625	\$ 22,481,759	70.48%	\$ 21,828,709	70.45%
Support Services	149,456	149,456	111,856	74.84%	112,136	74.51%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	924	5.69%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>924</u>	1.40%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,115,313	22,594,539	70.35%	21,940,845	70.42%
Contribution to Fund Balance	235,803	497,385	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 22,594,539</u>	69.28%	<u>\$ 21,940,845</u>	70.06%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,366,650				
Fund Balance as of Report Date			\$ 4,538,199			

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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 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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## 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 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ 39,196	-	\$ 9,292	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,196</u>	-	<u>\$ 9,292</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 241,267	\$ 241,267				
Fund Balance as of Report Date			\$ 280,463			

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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 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 801,256	\$ 801,256	\$ 801,256			
Revenues:						
Taxes	\$ -	\$ -	\$ 189,422	-	\$ 19,988	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,422</u>	-	<u>\$ 19,988</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 801,256</u>	<u>\$ 801,256</u>				
Fund Balance as of Report Date			<u>\$ 990,678</u>			

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## Lake Lucerne TAD Fund (164)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2016 gwinnettcountry

## 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 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 7,304	-	\$ 2,452	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,304</u>	-	<u>\$ 2,452</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 12,107</u>	<u>\$ 12,107</u>				
Fund Balance as of Report Date			<u>\$ 19,411</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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 15,038	13.06%	\$ 16,512	14.06%
Investment Income	6,149	6,149	7,493	121.86%	6,056	102.66%
Revenues without Use of Fund Balance	121,289	121,289	22,531	18.58%	22,568	18.30%
Use of Fund Balance	311	311	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>	<b>\$ 22,531</b>	<b>18.53%</b>	<b>\$ 22,568</b>	<b>18.30%</b>
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 89,579	73.67%	\$ 69,679	57.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 121,600</b>	<b>\$ 121,600</b>	<b>\$ 89,579</b>	<b>73.67%</b>	<b>\$ 69,679</b>	<b>56.50%</b>
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,209,736			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 7,049,320	\$ 798,734	11.33%	\$ 818,346	11.85%
Investment Income	7,007	7,007	5,625	80.28%	5,600	65.56%
Miscellaneous	-	-	78,610	-	23,525	-
Revenues without Use of Fund Balance	6,982,007	7,056,327	882,969	12.51%	847,471	12.26%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,667,591</b>	<b>\$ 7,741,911</b>	<b>\$ 882,969</b>	<b>11.41%</b>	<b>\$ 847,471</b>	<b>10.92%</b>
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,741,911	\$ 4,834,354	62.44%	\$ 4,671,081	60.17%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,667,591</b>	<b>\$ 7,741,911</b>	<b>\$ 4,834,354</b>	<b>62.44%</b>	<b>\$ 4,671,081</b>	<b>60.17%</b>
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ (1,950,565)			

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## Authority Imaging Fund (020)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 477,728	76.57%	\$ 483,715	52.39%
Investment Income	2,465	2,465	1,749	70.95%	2,016	-
Revenues without Use of Fund Balance	626,408	626,408	479,477	76.54%	485,731	52.61%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 479,477</b>	<b>49.95%</b>	<b>\$ 485,731</b>	<b>50.60%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 598,868	62.38%	\$ 625,031	65.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 598,868</b>	<b>62.38%</b>	<b>\$ 625,031</b>	<b>65.11%</b>
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,260,366			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 64,274	83.47%	\$ 60,073	84.02%
Miscellaneous	6,000	6,000	6,331	105.52%	5,505	71.49%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 70,605</u>	85.07%	<u>\$ 65,578</u>	82.80%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 24,867	40.95%	\$ 27,366	36.35%
Appropriations without Contribution to Fund Balance	60,725	60,725	24,867	40.95%	27,366	36.35%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 24,867</u>	29.96%	<u>\$ 27,366</u>	34.55%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 203,347			

# YTD financial report 2016 gwinnettcountry

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 585,859	69.50%	\$ 626,330	66.34%
Investment Income	-	-	2,862	-	1,275	-
Miscellaneous	-	-	1,742	-	1,555	-
Revenues without Use of Fund Balance	842,968	842,968	590,463	70.05%	629,160	66.64%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 590,463	52.30%	\$ 629,160	52.41%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 322,572	72.40%	\$ 310,257	58.06%
Solicitor General	683,446	683,446	414,755	60.69%	384,831	57.78%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 737,327	65.31%	\$ 695,088	57.91%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,170,345			

# YTD financial report 2016 gwinnettcountry

## DA Federal Asset Sharing Fund (080)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,216	\$ 22,216	100.00%	\$ 7,185	-
Investment Income	-	-	189	-	225	261.63%
Revenues without Use of Fund Balance	-	22,216	22,405	100.85%	7,410	8,616.28%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 145,514</b>	<b>\$ 167,730</b>	<b>\$ 22,405</b>	<b>13.36%</b>	<b>\$ 7,410</b>	<b>3.45%</b>
Appropriations:						
District Attorney	\$ 145,514	\$ 167,730	\$ 37,881	22.58%	\$ 64,516	30.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 145,514</b>	<b>\$ 167,730</b>	<b>\$ 37,881</b>	<b>22.58%</b>	<b>\$ 64,516</b>	<b>30.00%</b>
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 270,823			

# YTD financial report 2016 gwinnettcouuty

## E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 12,093,004	76.26%	\$ 11,435,132	82.08%
Investment Income	130,922	130,922	170,759	130.43%	122,356	90.42%
Miscellaneous	-	-	2,620	-	3,306	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	12,266,383	76.72%	11,560,794	82.18%
Use of Fund Balance	4,692,077	4,184,842	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 20,681,055</b>	<b>\$ 20,173,820</b>	<b>\$ 12,266,383</b>	<b>60.80%</b>	<b>\$ 11,560,794</b>	<b>61.50%</b>
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,050,331	\$ 10,579,932	65.92%	\$ 9,742,742	64.62%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
Other Governmental Agencies	3,803,489	3,803,489	3,803,488	100.00%	3,417,801	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	4,123,489	4,123,489	3,803,488	92.24%	3,417,801	91.82%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 20,681,055</b>	<b>\$ 20,173,820</b>	<b>\$ 14,383,420</b>	<b>71.30%</b>	<b>\$ 13,160,543</b>	<b>70.01%</b>
Projected Fund Balance December 31	\$ 21,594,869	\$ 22,102,104				
Fund Balance as of Report Date			\$ 24,169,909			

# YTD financial report 2016 gwinnettcouuty

## Juvenile Court Supervision Fund (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 51,017	98.72%	\$ 38,981	67.46%
<b>TOTAL REVENUES</b>	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 51,017</u>	98.72%	<u>\$ 38,981</u>	67.46%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 39,489	81.74%	\$ 43,544	84.44%
Appropriations without Contribution to Fund Balance	48,313	48,313	39,489	81.74%	43,544	84.44%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 39,489</u>	76.41%	<u>\$ 43,544</u>	75.36%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 108,839			



# YTD financial report 2016 gwinnettcountry

## Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 81,236	\$ 81,236	100.00%	\$ 157,542	100.00%
Revenues without Use of Fund Balance	-	81,236	81,236	100.00%	157,542	100.00%
Use of Fund Balance	1,563,552	1,482,316	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,563,552</b>	<b>\$ 1,563,552</b>	<b>\$ 81,236</b>	<b>5.20%</b>	<b>\$ 157,542</b>	<b>15.23%</b>
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 874,495	55.93%	\$ 206,746	19.99%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,563,552</b>	<b>\$ 1,563,552</b>	<b>\$ 874,495</b>	<b>55.93%</b>	<b>\$ 206,746</b>	<b>19.99%</b>
Projected Fund Balance December 31	\$ 707,108	\$ 788,344				
Fund Balance as of Report Date			\$ 1,477,401			

# YTD financial report 2016 gwinnettcountry

## Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 324,896	\$ 324,896	100.00%	\$ 189,959	104.28%
Miscellaneous	-	-	136	-	116	-
Revenues without Use of Fund Balance	-	324,896	325,032	100.04%	190,075	104.34%
Use of Fund Balance	708,060	383,164	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 708,060</u>	<u>\$ 708,060</u>	<u>\$ 325,032</u>	45.90%	<u>\$ 190,075</u>	21.59%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 323,949	45.75%	\$ 332,599	37.79%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 708,060</u>	<u>\$ 708,060</u>	<u>\$ 323,949</u>	45.75%	<u>\$ 332,599</u>	37.79%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,147,170				
Fund Balance as of Report Date			\$ 2,531,417			

# 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			FY 2015		
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 475,603	73.97%	\$ 420,545	75.53%
Revenues without Use of Fund Balance	642,936	642,936	475,603	73.97%	420,545	75.53%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 475,603</u>	64.84%	<u>\$ 420,545</u>	75.34%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 421,943	57.53%	\$ 317,101	56.81%
TOTAL APPROPRIATIONS	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 421,943</u>	57.53%	<u>\$ 317,101</u>	56.81%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,626,260			

# YTD financial report 2016 gwinnettcountry

## Sheriff Special Justice Fund (065)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 144,772	\$ 124,890	86.27%	\$ 36,809	100.00%
Investment Income	-	-	241	-	174	285.25%
Revenues without Use of Fund Balance	-	144,772	125,131	86.43%	36,983	100.31%
Use of Fund Balance	75,000	130,228	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 75,000</u>	<u>\$ 275,000</u>	<u>\$ 125,131</u>	45.50%	<u>\$ 36,983</u>	33.06%
Appropriations:						
Sheriff	\$ 75,000	\$ 275,000	\$ 25,000	9.09%	\$ 2,915	2.61%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 75,000</u>	<u>\$ 275,000</u>	<u>\$ 25,000</u>	9.09%	<u>\$ 2,915</u>	2.61%
Projected Fund Balance December 31	\$ 237,049	\$ 181,821				
Fund Balance as of Report Date			\$ 412,180			

# YTD financial report 2016 gwinnettcountry

## Sheriff Special Treasury Fund (066)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 40,601	\$ 40,601	100.00%	\$ 119,277	100.00%
Investment Income	-	-	304	-	351	283.06%
Revenues without Use of Fund Balance	-	40,601	40,905	100.75%	119,628	100.19%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 150,000</u>	<u>\$ 190,601</u>	<u>\$ 40,905</u>	21.46%	<u>\$ 119,628</u>	44.41%
Appropriations:						
Sheriff	\$ 150,000	\$ 190,601	\$ 97,922	51.38%	\$ 31,599	11.73%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 150,000</u>	<u>\$ 190,601</u>	<u>\$ 97,922</u>	51.38%	<u>\$ 31,599</u>	11.73%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 403,041			

# YTD financial report 2016 gwinnettcouuty

## 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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,011	\$ 76,011	100.00%	\$ 5,560	100.02%
Investment Income	-	-	105	-	95	279.41%
Revenues without Use of Fund Balance	-	76,011	76,116	100.14%	5,655	101.11%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 60,000</b>	<b>\$ 136,011</b>	<b>\$ 76,116</b>	<b>55.96%</b>	<b>\$ 5,655</b>	<b>7.02%</b>
Appropriations:						
Sheriff	\$ 60,000	\$ 136,011	\$ 58,462	42.98%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 60,000</b>	<b>\$ 136,011</b>	<b>\$ 58,462</b>	<b>42.98%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 151,324			

# YTD financial report 2016 gwinnettcouuty

## Stadium Fund (055)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 594,298	67.92%	\$ 587,788	71.25%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	473,670	46.35%	490,937	48.89%
Other Financing Sources	400,000	400,000	400,000	100.00%	400,000	100.00%
Revenues without Use of Fund Balance	2,696,900	2,696,900	1,867,968	69.26%	1,878,725	71.46%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,697,411</b>	<b>\$ 2,697,411</b>	<b>\$ 1,867,968</b>	<b>69.25%</b>	<b>\$ 1,878,725</b>	<b>70.14%</b>
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 2,688,331	99.66%	\$ 2,673,057	99.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,697,411</b>	<b>\$ 2,697,411</b>	<b>\$ 2,688,331</b>	<b>99.66%</b>	<b>\$ 2,673,057</b>	<b>99.79%</b>
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 285,815			

# YTD financial report 2016 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 10,016	100.16%	\$ 21,760	217.60%
<b>TOTAL REVENUES</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,016</u>	100.16%	<u>\$ 21,760</u>	217.60%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 213,659			



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## Tourism Fund (050)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 6,437,578	74.68%	\$ 6,291,733	86.82%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	12,887	859.13%	4,949	412.42%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 6,450,465</u>	74.82%	<u>\$ 6,296,682</u>	82.65%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 4,922,805	100.00%	\$ 4,928,005	100.00%
Tourism	3,435,703	3,435,703	2,542,665	74.01%	2,569,157	95.51%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	7,465,470	89.32%	7,497,162	98.41%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 7,465,470</u>	86.59%	<u>\$ 7,497,162</u>	98.41%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 7,624,834			

# YTD financial report 2016 gwinnettcountry

## Airport Operating Fund (520)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 126,241	82.24%	\$ 141,741	104.99%
Miscellaneous	770,000	770,000	608,332	79.00%	664,799	92.33%
Revenues without Use of Net Position	923,500	923,500	734,573	79.54%	806,540	94.33%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 987,487</b>	<b>\$ 976,726</b>	<b>\$ 734,573</b>	<b>75.21%</b>	<b>\$ 806,540</b>	<b>86.65%</b>
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 639,049	65.43%	\$ 610,031	65.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 987,487</b>	<b>\$ 976,726</b>	<b>\$ 639,049</b>	<b>65.43%</b>	<b>\$ 610,031</b>	<b>65.54%</b>
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,052,679			

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

# YTD financial report 2016 gwinnettcouuty

## Local Transit Operating Fund (515)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,352,331	67.00%	\$ 2,419,132	68.90%
Investment Income	28,595	28,595	24,522	85.76%	7,771	88.31%
Miscellaneous	22,000	22,000	256,800	1,167.27%	246,315	1,119.61%
Other Financing Sources	6,350,572	6,350,572	4,762,929	75.00%	3,614,679	75.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,912,171</b>	<b>\$ 9,912,171</b>	<b>\$ 7,396,582</b>	<b>74.62%</b>	<b>\$ 6,287,897</b>	<b>70.98%</b>
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 43,836	62.68%	\$ 44,418	41.54%
Transportation	9,552,460	9,552,460	3,875,898	40.57%	4,641,115	53.03%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	3,919,734	40.74%	4,685,533	52.89%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,912,171</b>	<b>\$ 9,912,171</b>	<b>\$ 3,919,734</b>	<b>39.54%</b>	<b>\$ 4,685,533</b>	<b>52.89%</b>
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 7,650,576			

# YTD financial report 2016 gwinnettcouuty

## Solid Waste Operating Fund (595)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 361,630	48.22%	\$ 373,785	49.84%
Charges for Services	43,198,088	43,198,088	32,579,261	75.42%	36,561,286	85.69%
Investment Income	214,345	214,345	268,147	125.10%	235,939	116.23%
Miscellaneous	50	50	447	894.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 33,209,485</u>	75.20%	<u>\$ 37,171,011</u>	85.21%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,572,956	\$ 27,455,190	64.49%	\$ 26,981,038	63.97%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	42,617,567	42,582,956	27,455,190	64.47%	26,981,038	63.97%
Working Capital Reserve	1,544,916	1,579,527	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 27,455,190</u>	62.17%	<u>\$ 26,981,038</u>	61.85%
Projected Net Position December 31	\$ 15,333,439	\$ 15,368,050				
Net Position as of Report Date			\$ 19,542,818			

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

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

# YTD financial report 2016 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 4,714,673	15.10%	\$ 5,739,028	18.38%
Investment Income	106,347	106,347	173,835	163.46%	129,051	264.08%
Miscellaneous	20,150	20,150	2,173	10.78%	1,933	9.59%
<b>TOTAL REVENUES</b>	<b>\$ 31,354,537</b>	<b>\$ 31,354,537</b>	<b>\$ 4,890,681</b>	<b>15.60%</b>	<b>\$ 5,870,012</b>	<b>18.76%</b>
Appropriations:						
Planning and Development	\$ 482,742	\$ 438,446	\$ 281,108	64.11%	\$ 271,217	61.91%
Water Resources*	29,373,832	29,288,716	5,458,181	18.64%	5,399,220	17.78%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	80,000	80,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,807,162	5,739,289	19.25%	5,670,437	18.38%
Working Capital Reserve	1,417,963	1,547,375	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,354,537</b>	<b>\$ 31,354,537</b>	<b>\$ 5,739,289</b>	<b>18.30%</b>	<b>\$ 5,670,437</b>	<b>18.12%</b>
Projected Net Position December 31	\$ 25,891,833	\$ 26,021,245				
Net Position as of Report Date			\$ 23,625,262			

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

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## Water and Sewer Operating Fund (501)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 225,629,926	74.86%	\$ 217,372,823	72.68%
Investment Income	460,000	460,000	850,170	184.82%	525,895	157.71%
Contributions and Donations	16,713,974	16,713,974	17,460,732	104.47%	16,178,666	90.54%
Miscellaneous	240,000	241,560	221,158	91.55%	531,399	221.42%
Other Financing Sources	-	-	52,502	-	-	-
Revenues without Use of Net Position	318,816,807	318,818,367	244,214,488	76.60%	234,608,783	73.89%
Use of Net Position	12,476,982	11,369,234	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 331,293,789</b>	<b>\$ 330,187,601</b>	<b>\$ 244,214,488</b>	<b>73.96%</b>	<b>\$ 234,608,783</b>	<b>73.89%</b>
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 651,957	70.05%	\$ 689,806	63.50%
Water Resources*	330,263,152	329,156,964	229,460,407	69.71%	205,022,582	69.30%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 331,293,789</b>	<b>\$ 330,187,601</b>	<b>\$ 230,112,364</b>	<b>69.69%</b>	<b>\$ 205,712,388</b>	<b>64.79%</b>
Projected Net Position December 31	\$ 119,790,044	\$ 120,897,792				
Net Position as of Report Date			\$ 146,369,150			

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

# YTD financial report 2016 gwinnettcouuty

## Administrative Support Fund (665)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 36,751,732	67.42%	\$ 29,513,293	74.96%
Investment Income	88,350	88,350	31,714	35.90%	77,625	119.26%
Miscellaneous	1,480,994	1,480,994	1,115,424	75.32%	1,105,970	77.62%
Other Financing Sources	-	-	-	-	17,872	-
<b>TOTAL REVENUES</b>	<b>\$ 56,077,919</b>	<b>\$ 56,077,919</b>	<b>\$ 37,898,870</b>	<b>67.58%</b>	<b>\$ 30,714,760</b>	<b>61.88%</b>
Appropriations:						
County Administration	\$ 4,733,378	\$ 4,733,378	\$ 2,974,348	62.84%	\$ 2,603,493	58.45%
Financial Services	8,263,889	8,175,549	5,827,472	71.28%	5,322,203	69.56%
Human Resources	3,455,094	3,410,558	2,312,762	67.81%	2,162,004	65.45%
Information Technology Services	25,490,656	25,165,155	17,159,610	68.19%	14,913,346	67.94%
Law	2,220,195	2,220,195	1,630,614	73.44%	1,550,978	71.36%
Support Services	10,240,470	10,126,481	7,232,987	71.43%	6,215,053	66.46%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	383,040	53.09%	278,001	38.53%
<b>Total Non-Departmental</b>	<b>721,500</b>	<b>721,500</b>	<b>383,040</b>	<b>53.09%</b>	<b>278,001</b>	<b>36.93%</b>
Appropriations without Working Capital Reserve	55,125,182	54,552,816	37,520,833	68.78%	33,045,078	66.57%
Working Capital Reserve	952,737	1,525,103	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 56,077,919</b>	<b>\$ 56,077,919</b>	<b>\$ 37,520,833</b>	<b>66.91%</b>	<b>\$ 33,045,078</b>	<b>66.57%</b>
Projected Net Position December 31	\$ 4,238,662	\$ 4,811,028				
Net Position as of Report Date			\$ 3,663,962			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 749,954	75.00%	\$ 749,999	75.00%
Investment Income	11,000	11,000	12,853	116.85%	12,439	113.08%
<b>TOTAL REVENUES</b>	<b>\$ 1,011,000</b>	<b>\$ 1,011,000</b>	<b>\$ 762,807</b>	<b>75.45%</b>	<b>\$ 762,438</b>	<b>75.10%</b>
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 267,370	26.56%	\$ 310,501	30.58%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	267,370	26.56%	310,501	30.58%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,011,000</b>	<b>\$ 1,011,000</b>	<b>\$ 267,370</b>	<b>26.45%</b>	<b>\$ 310,501</b>	<b>30.58%</b>
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,223,108			



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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 09/30/2016	Actuals YTD as of 09/30/2016		Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 3,498,053	55.95%	\$ 3,529,111	59.35%
Miscellaneous	345,347	345,347	277,398	80.32%	261,803	92.84%
<b>TOTAL REVENUES</b>	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 3,775,451</u>	57.22%	<u>\$ 3,790,914</u>	60.86%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,483,015	\$ 4,320,017	66.64%	\$ 4,154,969	68.72%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
<b>Total Non-Departmental</b>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,493,015	4,320,017	66.53%	4,154,969	68.70%
Working Capital Reserve	15,852	104,541	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 4,320,017</u>	65.48%	<u>\$ 4,154,969</u>	66.71%
Projected Net Position December 31	\$ 2,333,660	\$ 2,422,349				
Net Position as of Report Date			\$ 1,773,242			

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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				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 38,599,190	79.56%	\$ 30,758,257	69.09%
Investment Income	163,767	163,767	205,736	125.63%	220,398	152.41%
Miscellaneous	-	-	975,466	-	451,657	-
Revenues without Use of Net Position	48,679,742	48,679,742	39,780,392	81.72%	31,430,312	70.37%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 50,029,740</u>	<u>\$ 50,029,740</u>	<u>\$ 39,780,392</u>	79.51%	<u>\$ 31,430,312</u>	64.66%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 38,437,748	76.85%	\$ 32,699,908	67.27%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 50,029,740</u>	<u>\$ 50,029,740</u>	<u>\$ 38,437,748</u>	76.83%	<u>\$ 32,699,908</u>	67.27%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 33,236,259			

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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 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 3,749,015	74.98%	\$ 1,873,831	74.83%
Investment Income	96,000	96,000	76,045	79.21%	87,539	91.19%
Miscellaneous	-	-	12,877	-	10,012	-
Revenues without Use of Net Position	5,096,000	5,096,000	3,837,937	75.31%	1,971,382	75.82%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,115,444</b>	<b>\$ 7,115,444</b>	<b>\$ 3,837,937</b>	<b>53.94%</b>	<b>\$ 1,971,382</b>	<b>28.51%</b>
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 4,415,314	62.14%	\$ 5,039,730	72.88%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,115,444</b>	<b>\$ 7,115,444</b>	<b>\$ 4,415,314</b>	<b>62.05%</b>	<b>\$ 5,039,730</b>	<b>72.88%</b>
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 11,030,406			

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## Workers' Compensation Fund (604)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 09/30/2016	Actuals YTD as of 09/30/2016	% Actual to Current Budget	Actuals YTD as of 09/30/2015	% Actual to 09/30/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 2,624,761	74.99%	\$ 1,650,000	75.00%
Investment Income	40,000	40,000	101,109	252.77%	95,048	237.62%
Miscellaneous	-	-	4,008	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	2,729,878	77.12%	1,745,048	77.90%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,342,786</b>	<b>\$ 4,342,786</b>	<b>\$ 2,729,878</b>	<b>62.86%</b>	<b>\$ 1,745,048</b>	<b>40.43%</b>
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 2,173,609	50.17%	\$ 2,236,201	51.80%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,342,786</b>	<b>\$ 4,342,786</b>	<b>\$ 2,173,609</b>	<b>50.05%</b>	<b>\$ 2,236,201</b>	<b>51.80%</b>
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,757,744			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 09/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Intergovernmental	\$ 3,631,525	\$ 3,385,384	\$ (246,141)	GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	\$ -	\$ 70,000
				GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(316,141)
				<b>Total: Intergovernmental</b>	-	(246,141)
Charges for Services	24,315,098	24,390,723	75,625	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	75,625
Contributions and Donations	13,200	27,794	14,594	GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				GCID 20160778 Approval to accept and appropriate second quarter donations made to the Gwinnett Animal Welfare and Enforcement Shelter.	1,406	1,406
				<b>Total: Contributions and Donations</b>	1,406	14,594
Miscellaneous	1,133,268	1,227,894	94,626	GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	74,626
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	20,000
				<b>Total: Miscellaneous</b>	-	94,626

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	7,828,670	7,194,567	(634,103)	To adjust budget for 90 day job vacancies.	(49,907)	(590,129)
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	(74,626)
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	(20,000)
				<b>Total: Use of Fund Balance</b>	<b>(49,907)</b>	<b>(634,103)</b>
<i>Total: General Fund</i>			(695,399)		(48,501)	(695,399)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Intergovernmental	381,351	484,128	102,777	GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Miscellaneous	30,538	31,969	1,431	GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20160760 Approval for Chairman to grant acreage for sewer easement to Speedway LLC for construction and maintenance of a public sewer line on parcel R613 014.	1,356	1,356
<i>Total: Fire and Emergency Medical Services District Fund</i>			104,458		1,356	104,458

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Contributions and Donations	-	12,000	12,000	GCID 20160749 Approval to accept a donation for the purchase of one K-9 through the Community Foundation for NE Georgia. Kathy Gestar founder of the Cody Fund to make this donation.	12,000	12,000
Miscellaneous	336,289	339,539	3,250	GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				GCID 20160803 Approval for Chairman to execute 2nd Amendment to Tall Structure Lease agreement with New Cingular Wireless PCS LLC to allow modification of equipment located at 1850 North Brown Road.	750	750
				<b>Total: Police Services District Fund</b>		15,250
<b>Recreation Fund (105)</b>						
Intergovernmental	119,196	121,196	2,000	GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
Contributions and Donations	67,600	72,770	5,170	GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				<b>Total: Contributions and Donations</b>	-	5,170
Miscellaneous	2,163,483	2,175,257	11,774	GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous (cont.)				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				Total: Miscellaneous	-	11,774
<i>Total: Recreation Fund</i>			18,944		-	18,944
<b>Street Lighting Fund (002)</b>						
Charges for Services	6,975,000	7,049,320	74,320	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				GCID 20160858 Approval of Broxton Woods incorporation into the Street Lighting Program with operating cost of \$516.	516	516
				GCID 20160859 Approval of Planters Cove incorporation into the Street Lighting Program with operating cost of \$3,025.	3,025	3,025
				GCID 20160860 Approval of Berkeley Creek South incorporation into the Street Lighting Program with operating cost of \$552.	552	552
				Total: Charges for Services	4,093	74,320
<i>Total: Street Lighting Fund</i>			74,320		4,093	74,320
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	22,216	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
<b>E-911 Fund (095)</b>						
Use of Fund Balance	4,692,077	4,184,842	(507,235)	To adjust budget for 90 day job vacancies.	(56,755)	(507,235)
<i>Total: E-911 Fund</i>			(507,235)		(56,755)	(507,235)



Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	81,236	81,236	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	53,364
Use of Fund Balance	1,563,552	1,482,316	(81,236)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(53,364)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	324,896	324,896	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	303,960
Use of Fund Balance	708,060	383,164	(324,896)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	(303,960)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	144,772	144,772	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	144,772
Use of Fund Balance	75,000	130,228	55,228	GCID 20160819 Approval for Sheriff to utilize drug asset forfeiture funds to purchase a pre-owned motor coach bus.	55,228	55,228
<i>Total: Sheriff Special Justice Fund</i>			200,000		55,228	200,000
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	40,601	40,601	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	27,930	40,601
<i>Total: Sheriff Special Treasury Fund</i>			40,601		27,930	40,601

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	76,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011
<b>Airport Operating Fund (520)</b>						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
<b>Water and Sewer Operating Fund (501)</b>						
Miscellaneous	240,000	241,560	1,560	GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	1,560
Use of Net Position	12,476,982	11,369,234	(1,107,748)	To adjust budget for 90 day job vacancies.	(21,522)	(1,106,188)
				GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	-	(1,560)
<i>Total: Water and Sewer Operating Fund</i>			(1,106,188)		(21,522)	(1,106,188)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (1,767,783)</b>		<b>\$ (25,421)</b>	<b>\$ (1,767,783)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 09/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
County Administration	\$ -	\$ 151,250	\$ 151,250	To adjust budget for 90 day job vacancies.	\$ 50,003	\$ -
				GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	151,250
				<b>Total: County Administration</b>	<b>50,003</b>	<b>151,250</b>
Financial Services	8,071,420	8,034,894	(36,526)	To adjust budget for 90 day job vacancies.	-	(36,526)
Transportation	17,143,295	16,945,354	(197,941)	To adjust budget for 90 day job vacancies.	(28,212)	(197,941)
Planning and Development	862,688	854,044	(8,644)	To adjust budget for 90 day job vacancies.	-	(8,644)
Police Services	6,475,486	6,369,325	(106,161)	To adjust budget for 90 day job vacancies.	(21,524)	(109,555)
				GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				GCID 20160778 Approval to accept and appropriate second quarter donations made to the Gwinnett Animal Welfare and Enforcement Shelter.	1,406	1,406
				<b>Total: Police Services</b>	<b>(20,118)</b>	<b>(106,161)</b>
Corrections	14,688,471	14,693,871	5,400	To adjust budget for 90 day job vacancies.	(10,435)	(49,200)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	-	54,600
				<b>Total: Corrections</b>	<b>(10,435)</b>	<b>5,400</b>
Community Services	6,258,306	6,278,626	20,320	To adjust budget for 90 day job vacancies.	(28,390)	(60,880)
				GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	-	70,000
				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				<b>Total: Community Services</b>	<b>(28,390)</b>	<b>20,320</b>

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Community Services - Elections	9,112,381	9,071,277	(41,104)	To adjust budget for 90 day job vacancies.	(11,349)	(41,104)
Community Services Subsidies: Library In-House Services	800,865	791,038	(9,827)	To adjust budget for 90 day job vacancies.	-	(9,827)
Juvenile Court	7,477,996	8,266,065	788,069	Transfer from Non-Departmental: Court Reporters Reserve.	-	196,100
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	499,300
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	91,800
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	-	788,069
Sheriff	79,171,142	80,202,142	1,031,000	Transfer from Non-Departmental Inmate Medical Reserve.	-	1,031,000
Judiciary	19,134,369	24,897,269	5,762,900	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,629,700
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	401,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,732,200
				Total: Judiciary	-	5,762,900
Probate Court	2,234,909	2,381,361	146,452	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	91,300
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Total: Probate Court	-	146,452
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,160,079	11,400	Transfer from Non-Departmental: Court Reporters Reserve.	-	11,400
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	813,531	(1,086,469)	Transfer to Corrections.	-	(54,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	-	(1,031,000)
				Total: Prisoner Medical Reserve	-	(1,086,469)
Indigent Defense Reserve	6,000,000	1,779,700	(4,220,300)	Transfer to Juvenile Court.	-	(499,300)
				Transfer to Judiciary.	-	(3,629,700)
				Transfer to Probate Court.	-	(91,300)
				Total: Indigent Defense Reserve	-	(4,220,300)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Reporters Reserve	2,400,000	460,300	(1,939,700)	Transfer to Juvenile Court.	-	(196,100)
				Transfer to Judiciary.	-	(1,732,200)
				Transfer to Solicitor General.	-	(11,400)
				Total: Court Reporters Reserve	-	(1,939,700)
Court Interpreters Reserve	560,000	62,700	(497,300)	Transfer to Juvenile Court.	-	(91,800)
				Transfer to Judiciary.	-	(401,000)
				Transfer to Probate Court.	-	(4,500)
				Total: Court Interpreters Reserve	-	(497,300)
Other Governmental Agencies	700,349	624,724	(75,625)	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	-	(75,625)
Total Non-Departmental			(7,819,394)		-	(7,819,394)
<i>Total: General Fund</i>			(695,399)		(48,501)	(695,399)
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,558,203	6,414,214	(143,989)	To adjust budget for 90 day job vacancies.	(13,083)	(143,989)
Contribution to Fund Balance	49,179	193,168	143,989	To adjust budget for 90 day job vacancies.	13,083	143,989
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	99,481,865	98,631,937	(849,928)	To adjust budget for 90 day job vacancies.	(153,531)	(953,030)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
				GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	-	102,777
				Total: Fire and Emergency Services	(153,531)	(849,928)
Contribution to Fund Balance	693,022	1,647,408	954,386	To adjust budget for 90 day job vacancies.	153,531	953,030
				GCID 20160760 Approval for Chairman to grant acreage for sewer easement to Speedway LLC for construction and maintenance of a public sewer line on parcel R613 014.	1,356	1,356
				Total: Contribution to Fund Balance	154,887	954,386
<i>Total: Fire and Emergency Services District Fund</i>			104,458		1,356	104,458

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	91,265,154	89,767,847	(1,497,307)	To adjust budget for 90 day job vacancies.	(280,693)	(1,636,707)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	127,400
				GCID 20160749 Approval to accept a donation for the purchase of one K-9 through the Community Foundation for NE Georgia. Kathy Gestar founder of the Cody Fund to make this donation.	12,000	12,000
				<b>Total: Police Services</b>	<b>(268,693)</b>	<b>(1,497,307)</b>
Recorder's Court	1,566,808	1,659,708	92,900	Transfer from Non-Departmental: Indigent Defense Reserve.	-	25,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	67,500
				<b>Total: Recorder's Court</b>	<b>-</b>	<b>92,900</b>
Non-Departmental	5,231,914	5,011,614	(220,300)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(25,400)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(127,400)
				Transfer to Recorder's Court - From Court Interpreters Reserve.	-	(67,500)
				<b>Total: Non-Departmental</b>	<b>-</b>	<b>(220,300)</b>
Contribution to Fund Balance	2,361,301	4,001,258	1,639,957	To adjust budget for 90 day job vacancies.	280,693	1,636,707
				GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower "	-	2,500
				GCID 20160803 Approval for Chairman to execute 2nd Amendment to Tall Structure Lease agreement with New Cingular Wireless PCS LLC to allow modification of equipment located at 1850 North Brown Road.	750	750
				<b>Total: Contribution to Fund Balance</b>	<b>281,443</b>	<b>1,639,957</b>
<b>Total: Police Services District Fund</b>			<b>15,250</b>		<b>12,750</b>	<b>15,250</b>

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	32,142,263	31,899,625	(242,638)	To adjust budget for 90 day job vacancies.	(39,521)	(249,638)
				GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
				GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				<b>Total: Community Services</b>	<b>(39,521)</b>	<b>(242,638)</b>
Contribution to Fund Balance	235,803	497,385	261,582	To adjust budget for 90 day job vacancies.	39,521	249,638
				GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	-	170
				<b>Total: Contribution to Fund Balance</b>	<b>39,521</b>	<b>261,582</b>
<b>Total: Recreation Fund</b>			<b>18,944</b>		<b>-</b>	<b>18,944</b>

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Transportation	7,667,591	7,741,911	74,320	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				GCID 20160858 Approval of Broxton Woods incorporation into the Street Lighting Program with operating cost of \$516.	516	516
				GCID 20160859 Approval of Planters Cove incorporation into the Street Lighting Program with operating cost of \$3025.	3,025	3,025
				GCID 20160860 Approval of Berkeley Creek South incorporation into the Street Lighting Program with operating cost of \$552.	552	552
				Total: Transportation	4,093	74,320
<i>Total: Street Lighting Fund</i>			74,320		4,093	74,320
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	145,514	167,730	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		-	22,216
<b>E-911 Fund (095)</b>						
Police Services	16,557,566	16,050,331	(507,235)	To adjust budget for 90 day job vacancies.	(56,755)	(507,235)
<i>Total: E-911 Fund</i>			(507,235)		(56,755)	(507,235)



Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	75,000	275,000	200,000	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	144,772
				GCID 20160819 Approval for Sheriff to utilize drug asset forfeiture funds to purchase a pre-owned motor coach bus.	55,228	55,228
<i>Total: Sheriff Special Justice Fund</i>			200,000		55,228	200,000
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	190,601	40,601	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	27,930	40,601
<i>Total: Sheriff Special Treasury Fund</i>			40,601		27,930	40,601
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	60,000	136,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		-	76,011
<b>Airport Operating Fund (520)</b>						
Transportation	987,487	976,726	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
<b>Solid Waste Operating Fund (595)</b>						
Support Services	42,607,567	42,572,956	(34,611)	To adjust budget for 90 day job vacancies.	-	(34,611)
Working Capital Reserve	1,544,916	1,579,527	34,611	To adjust budget for 90 day job vacancies.	-	34,611
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	482,742	438,446	(44,296)	To adjust budget for 90 day job vacancies.	-	(44,296)
Water Resources	29,373,832	29,288,716	(85,116)	To adjust budget for 90 day job vacancies.	-	(85,116)
Working Capital Reserve	1,417,963	1,547,375	129,412	To adjust budget for 90 day job vacancies.	-	129,412
<i>Total: Stormwater Operating Fund</i>			-		-	-
<b>Water and Sewer Operating Fund (501)</b>						
Water Resources	330,263,152	329,156,964	(1,106,188)	To adjust budget for 90 day job vacancies.	(21,522)	(1,106,188)
<i>Total: Water and Sewer Operating Fund</i>			(1,106,188)		(21,522)	(1,106,188)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Administrative Support Fund (665)</b>						
Financial Services	8,263,889	8,175,549	(88,340)	To adjust budget for 90 day job vacancies.	(17,451)	(88,340)
Human Resources	3,455,094	3,410,558	(44,536)	To adjust budget for 90 day job vacancies.	(16,047)	(44,536)
Information Technology	25,490,656	25,165,155	(325,501)	To adjust budget for 90 day job vacancies.	(20,639)	(325,501)
Support Services	10,240,470	10,126,481	(113,989)	To adjust budget for 90 day job vacancies.	(23,815)	(113,989)
Working Capital Reserve	952,737	1,525,103	572,366	To adjust budget for 90 day job vacancies.	77,952	572,366
<i>Total: Administrative Support Fund</i>			-		-	-
<b>Fleet Management (610)</b>						
Support Services	6,571,704	6,483,015	(88,689)	To adjust budget for 90 day job vacancies.	-	(88,689)
Working Capital Reserve	15,852	104,541	88,689	To adjust budget for 90 day job vacancies.	-	88,689
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (1,767,783)</b>		<b>\$ (25,421)</b>	<b>\$ (1,767,783)</b>

# GWINNETT COUNTY, GEORGIA

*Investment Update as of*

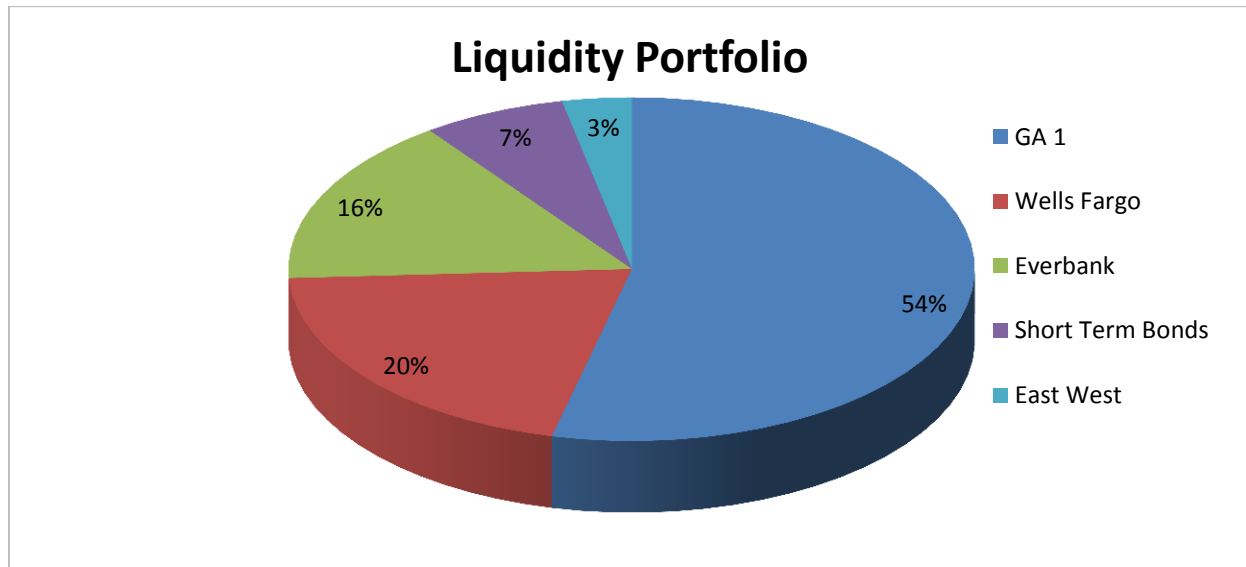
*June 30, 2016*

## *Financial Position as of June 30, 2016*

As of the report date, the County is managing \$1,304,331,195 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 June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 552,228,322	42.34%
Non-Interest Bearing	154,761,799	11.87%
Bonds (Maturity <1yr)	51,298,503	3.93%
Bond Portfolio	69,936,525	5.36%
Investment Portfolio (Maturity >1yr)	476,106,046	36.50%
Total	\$ 1,304,331,195	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 (CDARS) network.

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<b>6/30/2016</b>	<b>% Liquidity Portfolio</b>	<b>\$ Liquidity Portfolio</b>	<b>Average Yield %</b>
Money Market, Interest Bearing	3.14	23,858,030	0.45
State GA1	53.74	407,503,990	0.3977
Certificates of Deposit	15.94	120,866,302	1.07
Non-Interest Bearing (WF)	20.41	154,761,799	0.00
Short Term Bonds	6.77	51,298,503	0.71
Total	100.00	758,288,624	0.56 *

\*Excludes non-interest bearing from the yield calculation

At June 30, 2016, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .56% compared to .42% at June 30, 2015.

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 June 30, the WAC [.56%] exceeded the S&P GIP Gov benchmark [.42%] by 14 basis points [.14%]. The WAC [.56%] exceeded the Georgia Fund 1 benchmark [.50%] by 6 basis points [.06%]. The average return in excess of these two benchmarks equaled \$558,074 on an annualized basis.

At June 30, 2016, bank deposits held by EverBank, East West Bank, and Wells Fargo Bank (WF) totaled \$179,626,029. 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 June 30, 2016, bank deposits totaling \$178,086,065 required pledged collateral of \$195,894,672. As of June 30, 2016, collateral across all accounts totaled \$199,018,900.

At June 30, 2016, the County held \$51,298,503 in short-term bonds with final maturities of less than 1 year. \$18,994,456 were in Operating Funds, \$5,000,000 in 2009 Sales Tax and \$27,304,047 in 2014 Sales Tax. At June 30, 2016, these bonds had a weighted average maturity of 221 days.

## Bond Portfolio

Balances in the Bond Portfolio decreased slightly to \$69,936,525 at June 30, 2016, from \$70,605,551 at June 30, 2015. The Bond Portfolio represented 5.36% of the Total Portfolio at June 30, 2016. 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 Long-Term Investment Securities at June 30, 2016 was \$476,106,046 compared to \$564,329,775 at June 30, 2015. Of the \$88,223,729 decrease in nominal value of Long-Term Investment Securities in 2016 versus 2015, Operating Funds decreased \$16,625,378, 2014 Sales Tax increased

# GWINNETT COUNTY, GEORGIA

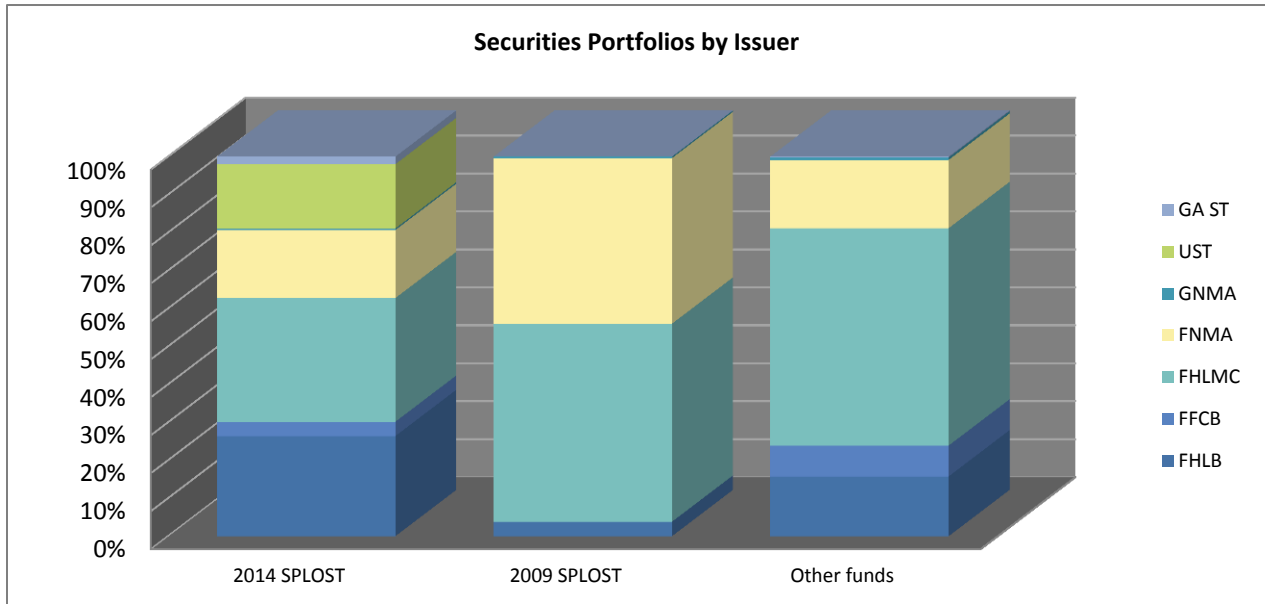
## *Investment Update as of June 30, 2016*

\$10,032,691, and 2009 Sales Tax decreased \$81,631,042 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 36.50% of the Total Portfolio at June 30, 2016, compared to 46.45% at June 30, 2015.

For the period ended June 30, 2016, bank and investment income earned among all funds totaled \$4,747,332, and of this total, Sales Tax Funds earned \$1,454,958. For the same period 2015, bank and investment income earned among all funds totaled \$3,788,964, and of this total, Sales Tax Funds earned \$1,460,490.

### Securities Portfolios



At June 30, 2016, the market value of the total Securities Portfolio totaled \$530,687,196 and included short-term and long-term internally managed funds and funds managed by Atlanta Capital Management and Public Trust Advisors. Atlanta Capital Management manages a portion of the Operating Funds as well as the 2009 and 2014 Sales Tax Portfolios, and has a total market value of \$168,209,750. Public Trust Advisors, LLC manages a portion of the Sales Tax 2014 Portfolio, and has a total market value of \$41,660,591.

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Portfolio	2016 YTD Market Value	2016 YTD Nominal Values	Yield to Maturity
Operating	\$ 294,240,297	293,527,078	1.3%
Operating (ACM Managed)	39,200,191	38,887,078	0.9%
Operating (Internally Managed)	255,040,106	254,640,000	1.3%
2009 Sales Tax – Total	130,786,228	129,212,521	1.0%
2009 Sales Tax (ACM Managed)	103,800,433	102,212,521	1.1%
2009 Sales Tax (Internally Managed)	26,985,795	27,000,000	1.0%
2014 Sales Tax - Total	105,660,671	104,664,950	1.1%
2014 Sales Tax (ACM Managed)	25,209,126	24,784,950	1.0%
2014 Sales Tax (PT Managed)	41,660,591	41,225,000	0.9%
2014 Sales Tax (Internally Managed)	38,790,954	38,655,000	1.3%
Total	530,687,196	527,404,549	

The securities portfolio is in compliance with all policy diversification requirements.

Agency	Amount Held (Nominal Value)	% of Total Portfolio	Policy Limit - % of Total Portfolio
FHLMC	\$270.1	20.7%	35%
FNMA	\$127.4	9.8%	35%
FHLB	\$78.8	6.0%	35%
UST	\$17.7	1.4%	100%
FFCB	\$28.0	2.1%	35%
GNMA	\$2.8	0.2%	35%
GA State	\$2.6	0.2%	25%

MBS - Subclass of Agencies	Amount Held	% of Total Portfolio – Up to 25% Total
FHLMC MBS	\$76.0	5.8%
FNMA MBS	\$87.6	6.7%
GNMA MBS	\$2.8	2.1%

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### State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$407,503,990 and bond funds totaling \$69,936,525 representing a total of \$477,440,515 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 3.6% of the \$13.4 billion managed by OTFS. The current yield at June 30, 2016, was 0.40%, compared to 0.17% at June 30, 2015.

### Future Actions

Public Trust Advisors and Atlanta Capital Management have been approved for the purchase of up to \$2.5 million per month in the 2014 Sales Tax Portfolio. Atlanta Capital Management has also been approved for up to \$5 million per month in purchases for the Operating Portfolio. Effective June 2016, Atlanta Capital Management has been instructed not to reinvest matured principal amounts for the 2009 Sales Tax Portfolio. The 2009 Sales Tax Portfolio will be monitored very closely over the next 6 months to ensure that investment maturities match the cash needs of the County.

U.S. Treasury yields and interest rates on eligible federal agency securities remain very low in spite of strong domestic economic data. Equity market turbulence combined with negative interest rates throughout the international market have forced U.S. bond rates lower than those from before the Federal Reserve Bank increased rates last December. 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 2016, the Georgia General Assembly passed a bill (SB0283) which would allow banks to use a pooled approach to managing public fund deposit collateralization. The bill amended O.C.G.A. 45-8-13 and O.C.G.A. 45-8-1. The bill requires a pooled collateralization for banks in the State of Georgia whose asset size exceeds \$50 billion and will be optional to all other banks. Banks, with assets of less than \$50 billion, will still be allowed to collateralize directly under O.C.G.A. 45-8-12. Since Wells Fargo 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. Once the law goes into effect, the County Investment Policy will need to be amended to include the new collateralization rules.

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