

presentations have been recorded and are available for viewing on the [2017 Budget Review Meetings](#) page on Gwinnett County's website.

Six Gwinnett residents have volunteered to serve on the budget review team to help Commission Chairman Charlotte Nash set priorities and make recommendations for the 2017 proposed budget. The members are Lisa Burlison, David Cuffie, Norwood Davis, Kevin Do, Burt Manning, and Santiago Marquez. Burlison, Manning, and Marquez are returning for another year of service. Cuffie, new to the review team, is CEO of Total Vision Consulting LLC. Also serving his first year on the budget team, Do is a realtor with ReMax Grand South and a volunteer with the Vietnamese American Community of Georgia. Davis, who last served on the budget review team three years ago, is CFO of 12Stone Church.

With input from the budget review team, the Chairman 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 September 19, 2016, 70 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 when compared to this same time last year. We have seen a decrease in collections for prior year real property taxes and the associated penalties and interest compared to 2015. The tax collection rate increased from 97.70 percent in 2014 to 98.06 percent in 2015. This means that more taxes were collected when they were due in 2015. As a result, there are fewer taxes being paid late and incurring penalties and interest in 2016.

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

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 15,866,843 | \$ 15,866,843 | \$ 15,866,843 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 6,569,910 | \$ 6,569,910 | \$ 693,147 | 10.55% | \$ 775,377 | 12.68% |
| Intergovernmental | 28,687 | 28,687 | 28,173 | 98.21% | 22,089 | 84.50% |
| Investment Income | - | - | 21,016 | - | 7,728 | - |
| TOTAL REVENUES | <u>\$ 6,598,597</u> | <u>\$ 6,598,597</u> | <u>\$ 742,336</u> | 11.25% | <u>\$ 805,194</u> | 13.11% |
| 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 | | | \$ 12,421,504 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 8,598,238 | \$ 8,598,238 | \$ 8,598,238 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 6,141,003 | \$ 6,141,003 | \$ 444,741 | 7.24% | \$ 566,718 | 9.33% |
| Licenses and Permits | 3,310,200 | 3,310,200 | 2,949,343 | 89.10% | 2,453,224 | 80.92% |
| Intergovernmental | 28,499 | 28,499 | 28,172 | 98.85% | 22,102 | 89.61% |
| Charges for Services | 497,610 | 497,610 | 459,158 | 92.27% | 428,641 | 104.24% |
| Investment Income | 32,263 | 32,263 | 48,163 | 149.28% | 34,952 | 166.42% |
| Miscellaneous | - | - | 11,989 | - | 1,705 | - |
| Other Financing Sources | 544,742 | 544,742 | 309,762 | 56.86% | 269,865 | 74.50% |
| TOTAL REVENUES | \$ 10,554,317 | \$ 10,554,317 | \$ 4,251,328 | 40.28% | \$ 3,777,207 | 38.05% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 6,558,203 | \$ 6,427,297 | \$ 3,638,883 | 56.62% | \$ 3,259,851 | 54.81% |
| Police Services | 2,976,602 | 2,976,602 | 1,782,819 | 59.89% | 1,668,016 | 63.61% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 50,000 | 50,000 | - | 0.00% | - | - |
| Non-Departmental D&E | 920,333 | 920,333 | 556,555 | 60.47% | - | 0.00% |
| Total Non-Departmental | 970,333 | 970,333 | 556,555 | 57.36% | - | 0.00% |
| Appropriations without Contribution to Fund Balance | 10,505,138 | 10,374,232 | 5,978,257 | 57.63% | 4,927,867 | 56.81% |
| Contribution to Fund Balance | 49,179 | 180,085 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 10,554,317 | \$ 10,554,317 | \$ 5,978,257 | 56.64% | \$ 4,927,867 | 49.65% |
| Projected Fund Balance December 31 | \$ 8,647,417 | \$ 8,778,323 | | | | |
| Fund Balance as of Report Date | | | \$ 6,871,309 | | | |

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Fire and EMS District Fund (102)

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

| | FY 2016 | | | | FY 2015 | |
|---|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 45,471,035 | \$ 45,471,035 | \$ 45,471,035 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 81,135,130 | \$ 81,135,130 | \$ 5,977,193 | 7.37% | \$ 7,395,367 | 9.39% |
| Licenses and Permits | 791,422 | 791,422 | 630,514 | 79.67% | 559,688 | 79.81% |
| Intergovernmental | 381,351 | 484,128 | 477,471 | 98.62% | 293,677 | 84.65% |
| Charges for Services | 15,574,100 | 15,574,100 | 8,957,509 | 57.52% | 9,228,162 | 66.72% |
| Investment Income | 125,976 | 125,976 | 121,462 | 96.42% | 85,299 | 124.64% |
| Contributions and Donations | - | 250 | 2,225 | 890.00% | 100 | 40.00% |
| Miscellaneous | 30,538 | 30,613 | 66,984 | 218.81% | 56,007 | 161.11% |
| Other Financing Sources | 4,842,147 | 4,842,147 | 2,753,437 | 56.86% | 2,398,803 | 74.50% |
| TOTAL REVENUES | \$ 102,880,664 | \$ 102,983,766 | \$ 18,986,795 | 18.44% | \$ 20,017,103 | 20.65% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 653,449 | \$ 653,449 | \$ 409,892 | 62.73% | \$ 363,090 | 64.26% |
| Fire and Emergency Services | 99,481,865 | 98,785,468 | 61,644,134 | 62.40% | 56,191,483 | 60.36% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 200,000 | 200,000 | - | 0.00% | - | - |
| Non-Departmental Fire EMS Fund | 1,852,328 | 1,852,328 | 621,419 | 33.55% | - | 0.00% |
| Total Non-Departmental | 2,052,328 | 2,052,328 | 621,419 | 30.28% | - | 0.00% |
| Appropriations without Contribution to Fund Balance | 102,187,642 | 101,491,245 | 62,675,445 | 61.75% | 56,554,573 | 59.76% |
| Contribution to Fund Balance | 693,022 | 1,492,521 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 102,880,664 | \$ 102,983,766 | \$ 62,675,445 | 60.86% | \$ 56,554,573 | 58.35% |
| Projected Fund Balance December 31 | \$ 46,164,057 | \$ 46,963,556 | | | | |
| Fund Balance as of Report Date | | | \$ 1,782,385 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 780,142 | \$ 780,142 | \$ 780,142 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ 4,004 | \$ 4,004 | \$ 3,403 | 84.99% | \$ 3,158 | 77.80% |
| Revenues without Use of Fund Balance | 4,004 | 4,004 | 3,403 | 84.99% | 3,158 | 77.80% |
| Use of Fund Balance | 38,773 | 38,773 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 42,777 | \$ 42,777 | \$ 3,403 | 7.96% | \$ 3,158 | 12.72% |
| Appropriations: | | | | | | |
| Loganville EMS | \$ 42,777 | \$ 42,777 | \$ 18,759 | 43.85% | \$ 21,694 | 87.38% |
| TOTAL APPROPRIATIONS | \$ 42,777 | \$ 42,777 | \$ 18,759 | 43.85% | \$ 21,694 | 87.38% |
| Projected Fund Balance December 31 | \$ 741,369 | \$ 741,369 | | | | |
| Fund Balance as of Report Date | | | \$ 764,786 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 45,963,265 | \$ 45,963,265 | \$ 45,963,265 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 55,924,067 | \$ 55,924,067 | \$ 24,426,905 | 43.68% | \$ 24,656,833 | 45.21% |
| Insurance Premium Taxes | 28,286,825 | 28,286,825 | - | 0.00% | - | 0.00% |
| Licenses and Permits | 4,017,479 | 4,017,479 | 1,622,473 | 40.39% | 1,657,004 | 41.64% |
| Intergovernmental | 160,373 | 160,373 | 155,675 | 97.07% | 123,692 | 86.19% |
| Charges for Services | 1,222,717 | 1,222,717 | 872,407 | 71.35% | 842,944 | 68.81% |
| Fines and Forfeitures | 10,885,215 | 10,885,215 | 5,651,541 | 51.92% | 5,848,619 | 58.90% |
| Investment Income | 198,181 | 198,181 | 217,363 | 109.68% | 182,394 | 130.94% |
| Miscellaneous | 336,289 | 338,789 | 238,571 | 70.42% | 258,674 | 105.44% |
| Other Financing Sources | 2,421,074 | 2,421,074 | 1,376,718 | 56.86% | 1,199,401 | 74.50% |
| TOTAL REVENUES | \$ 103,452,220 | \$ 103,454,720 | \$ 34,561,653 | 33.41% | \$ 34,769,561 | 35.14% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 721,767 | \$ 721,767 | \$ 484,336 | 67.10% | \$ 450,696 | 64.91% |
| Police Services | 91,265,154 | 90,036,540 | 53,712,694 | 59.66% | 49,745,277 | 59.23% |
| Recorder's Court | 1,566,808 | 1,659,708 | 1,094,247 | 65.93% | 1,012,154 | 65.51% |
| Solicitor General | 650,351 | 650,351 | 369,277 | 56.78% | 356,278 | 47.43% |
| Clerk of Recorder's Court | 1,654,925 | 1,654,925 | 1,039,078 | 62.79% | 989,974 | 63.82% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 200,000 | 200,000 | - | 0.00% | - | - |
| Other Governmental Agencies | 120,636 | 120,636 | 120,636 | 100.00% | 120,636 | 100.00% |
| Non-Departmental Police | 4,911,278 | 4,690,978 | 2,897,352 | 61.76% | 1,500,000 | 55.83% |
| Total Non-Departmental | 5,231,914 | 5,011,614 | 3,017,988 | 60.22% | 1,620,636 | 56.77% |
| Appropriations without Contribution to Fund Balance | 101,090,919 | 99,734,905 | 59,717,620 | 59.88% | 54,175,015 | 59.28% |
| Contribution to Fund Balance | 2,361,301 | 3,719,815 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 103,452,220 | \$ 103,454,720 | \$ 59,717,620 | 57.72% | \$ 54,175,015 | 54.75% |
| Projected Fund Balance December 31 | \$ 48,324,566 | \$ 49,683,080 | | | | |
| Fund Balance as of Report Date | | | \$ 20,807,298 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 15,869,265 | \$ 15,869,265 | \$ 15,869,265 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 25,992,091 | \$ 25,992,091 | \$ 2,749,453 | 10.58% | \$ 3,075,816 | 12.27% |
| Intergovernmental | 119,196 | 121,196 | 111,524 | 92.02% | 87,695 | 84.75% |
| Charges for Services | 4,163,019 | 4,163,019 | 3,402,374 | 81.73% | 3,226,040 | 80.34% |
| Investment Income | 56,435 | 56,435 | 59,370 | 105.20% | 45,811 | 87.47% |
| Contributions and Donations | 67,600 | 72,770 | 8,620 | 11.85% | 7,610 | 76.64% |
| Miscellaneous | 2,163,483 | 2,175,257 | 1,765,157 | 81.15% | 1,651,340 | 80.78% |
| Other Financing Sources | 31,930 | 31,930 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 32,593,754</u> | <u>\$ 32,612,698</u> | <u>\$ 8,096,498</u> | 24.83% | <u>\$ 8,094,312</u> | 25.85% |
| Appropriations: | | | | | | |
| Community Services | \$ 32,142,263 | \$ 31,939,146 | \$ 19,849,861 | 62.15% | \$ 19,213,443 | 61.95% |
| Support Services | 149,456 | 149,456 | 104,542 | 69.95% | 93,684 | 62.25% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 50,000 | 50,000 | - | 0.00% | - | - |
| Non-Departmental Recreation Fund | 16,232 | 16,232 | 821 | 5.06% | - | 0.00% |
| Total Non-Departmental | <u>66,232</u> | <u>66,232</u> | <u>821</u> | 1.24% | <u>-</u> | 0.00% |
| Appropriations without Contribution to Fund Balance | 32,357,951 | 32,154,834 | 19,955,224 | 62.06% | 19,307,127 | 61.91% |
| Contribution to Fund Balance | 235,803 | 457,864 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 32,593,754</u> | <u>\$ 32,612,698</u> | <u>\$ 19,955,224</u> | 61.19% | <u>\$ 19,307,127</u> | 61.65% |
| Projected Fund Balance December 31 | \$ 16,105,068 | \$ 16,327,129 | | | | |
| Fund Balance as of Report Date | | | \$ 4,010,539 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ - | \$ - | \$ - | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ - | - | \$ - | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | \$ - | \$ - | \$ - | - | \$ - | - |
| Projected Fund Balance December 31 | \$ - | \$ - | | | | |
| Fund Balance as of Report Date | | | \$ - | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 241,267 | \$ 241,267 | \$ 241,267 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 4,550 | - | \$ - | - |
| TOTAL REVENUES | \$ - | \$ - | \$ 4,550 | - | \$ - | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | \$ - | \$ - | \$ - | - | \$ - | - |
| Projected Fund Balance December 31 | \$ 241,267 | \$ 241,267 | | | | |
| Fund Balance as of Report Date | | | \$ 245,817 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 801.256 | \$ 801.256 | \$ 801.256 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 27.762 | - | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 27.762</u> | - | <u>\$ -</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>\$ 829.018</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 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ - | \$ - | \$ - | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | \$ - | \$ - | | | | |
| Fund Balance as of Report Date | | | \$ - | | | |

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Park Place TAD Fund (163)

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

| | FY 2016 | | | % Actual to Current Budget | FY 2015 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 12,107 | \$ 12,107 | \$ 12,107 | | | |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ 816 | - | \$ - | - |
| TOTAL REVENUES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 816</u> | - | <u>\$ -</u> | - |
| Appropriations: | | | | | | |
| Planning and Development | \$ - | \$ - | \$ - | - | \$ - | - |
| TOTAL APPROPRIATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | - | <u>\$ -</u> | - |
| Projected Fund Balance December 31 | <u>\$ 12,107</u> | <u>\$ 12,107</u> | | | | |
| Fund Balance as of Report Date | | | <u>\$ 12,923</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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 1,276,784 | \$ 1,276,784 | \$ 1,276,784 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 115,140 | \$ 115,140 | \$ 5,983 | 5.20% | \$ 7,442 | 6.34% |
| Investment Income | 6,149 | 6,149 | 6,413 | 104.29% | 4,941 | 83.76% |
| Revenues without Use of Fund Balance | 121,289 | 121,289 | 12,396 | 10.22% | 12,383 | 10.04% |
| Use of Fund Balance | 311 | 311 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 121,600 | \$ 121,600 | \$ 12,396 | 10.19% | \$ 12,383 | 10.04% |
| Appropriations: | | | | | | |
| Transportation | \$ 121,600 | \$ 121,600 | \$ 68,221 | 56.10% | \$ 69,215 | 57.17% |
| TOTAL APPROPRIATIONS | \$ 121,600 | \$ 121,600 | \$ 68,221 | 56.10% | \$ 69,215 | 56.12% |
| Projected Fund Balance December 31 | \$ 1,276,473 | \$ 1,276,473 | | | | |
| Fund Balance as of Report Date | | | \$ 1,220,959 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 2,000,820 | \$ 2,000,820 | \$ 2,000,820 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 6,975,000 | \$ 7,045,227 | \$ 259,029 | 3.68% | \$ 321,433 | 4.66% |
| Investment Income | 7,007 | 7,007 | 5,362 | 76.52% | 5,599 | 65.55% |
| Miscellaneous | - | - | 78,610 | - | - | - |
| Revenues without Use of Fund Balance | 6,982,007 | 7,052,234 | 343,001 | 4.86% | 327,032 | 4.73% |
| Use of Fund Balance | 685,584 | 685,584 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 7,667,591</u> | <u>\$ 7,737,818</u> | <u>\$ 343,001</u> | 4.43% | <u>\$ 327,032</u> | 4.21% |
| Appropriations: | | | | | | |
| Transportation | \$ 7,667,591 | \$ 7,737,818 | \$ 4,233,447 | 54.71% | \$ 4,086,321 | 52.64% |
| TOTAL APPROPRIATIONS | <u>\$ 7,667,591</u> | <u>\$ 7,737,818</u> | <u>\$ 4,233,447</u> | 54.71% | <u>\$ 4,086,321</u> | 52.64% |
| Projected Fund Balance December 31 | \$ 1,315,236 | \$ 1,315,236 | | | | |
| Fund Balance as of Report Date | | | \$ (1,889,626) | | | |

YTD financial report 2016 gwinnettcouuty

Authority Imaging Fund (020)

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

| | FY 2016 | | | | FY 2015 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 2,379,757 | \$ 2,379,757 | \$ 2,379,757 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 623,943 | \$ 623,943 | \$ 418,798 | 67.12% | \$ 426,961 | 46.24% |
| Investment Income | 2,465 | 2,465 | 1,565 | 63.49% | 1,803 | - |
| Revenues without Use of Fund Balance | 626,408 | 626,408 | 420,363 | 67.11% | 428,764 | 46.44% |
| Use of Fund Balance | 333,592 | 333,592 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 960,000 | \$ 960,000 | \$ 420,363 | 43.79% | \$ 428,764 | 44.66% |
| Appropriations: | | | | | | |
| Clerk of Court | \$ 960,000 | \$ 960,000 | \$ 598,868 | 62.38% | \$ 431,843 | 44.98% |
| TOTAL APPROPRIATIONS | \$ 960,000 | \$ 960,000 | \$ 598,868 | 62.38% | \$ 431,843 | 44.98% |
| Projected Fund Balance December 31 | \$ 2,046,165 | \$ 2,046,165 | | | | |
| Fund Balance as of Report Date | | | \$ 2,201,252 | | | |

YTD financial report 2016 gwinnettcouuty

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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 157,609 | \$ 157,609 | \$ 157,609 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 77,000 | \$ 77,000 | \$ 57,860 | 75.14% | \$ 53,028 | 74.17% |
| Miscellaneous | 6,000 | 6,000 | 5,643 | 94.05% | 4,778 | 62.05% |
| TOTAL REVENUES | <u>\$ 83,000</u> | <u>\$ 83,000</u> | <u>\$ 63,503</u> | 76.51% | <u>\$ 57,806</u> | 72.99% |
| Appropriations: | | | | | | |
| Corrections | \$ 60,725 | \$ 60,725 | \$ 22,345 | 36.80% | \$ 24,703 | 32.82% |
| Appropriations without Contribution to Fund Balance | 60,725 | 60,725 | 22,345 | 36.80% | 24,703 | 32.82% |
| Contribution to Fund Balance | 22,275 | 22,275 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 83,000</u> | <u>\$ 83,000</u> | <u>\$ 22,345</u> | 26.92% | <u>\$ 24,703</u> | 31.19% |
| Projected Fund Balance December 31 | \$ 179,884 | \$ 179,884 | | | | |
| Fund Balance as of Report Date | | | \$ 198,767 | | | |

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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 1,317,209 | \$ 1,317,209 | \$ 1,317,209 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ 842,968 | \$ 842,968 | \$ 508,590 | 60.33% | \$ 545,822 | 57.81% |
| Investment Income | - | - | 2,508 | - | 1,127 | - |
| Miscellaneous | - | - | 1,470 | - | 1,386 | - |
| Revenues without Use of Fund Balance | 842,968 | 842,968 | 512,568 | 60.81% | 548,335 | 58.08% |
| Use of Fund Balance | 286,013 | 286,013 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,128,981 | \$ 1,128,981 | \$ 512,568 | 45.40% | \$ 548,335 | 45.68% |
| Appropriations: | | | | | | |
| District Attorney | \$ 445,535 | \$ 445,535 | \$ 283,823 | 63.70% | \$ 276,197 | 51.68% |
| Solicitor General | 683,446 | 683,446 | 367,100 | 53.71% | 346,642 | 52.05% |
| TOTAL APPROPRIATIONS | \$ 1,128,981 | \$ 1,128,981 | \$ 650,923 | 57.66% | \$ 622,839 | 51.89% |
| Projected Fund Balance December 31 | \$ 1,031,196 | \$ 1,031,196 | | | | |
| Fund Balance as of Report Date | | | \$ 1,178,854 | | | |

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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 286,299 | \$ 286,299 | \$ 286,299 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 22,216 | \$ 22,216 | 100.00% | \$ 327 | - |
| Investment Income | - | - | 165 | - | 197 | 229.07% |
| Revenues without Use of Fund Balance | - | 22,216 | 22,381 | 100.74% | 524 | 609.30% |
| Use of Fund Balance | 145,514 | 145,514 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 145,514 | \$ 167,730 | \$ 22,381 | 13.34% | \$ 524 | 0.24% |
| Appropriations: | | | | | | |
| District Attorney | \$ 145,514 | \$ 167,730 | \$ 33,062 | 19.71% | \$ 50,416 | 23.44% |
| TOTAL APPROPRIATIONS | \$ 145,514 | \$ 167,730 | \$ 33,062 | 19.71% | \$ 50,416 | 23.44% |
| Projected Fund Balance December 31 | \$ 140,785 | \$ 140,785 | | | | |
| Fund Balance as of Report Date | | | \$ 275,618 | | | |

YTD financial report 2016 gwinnettcountry

E-911 Fund (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from 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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 26,286,946 | \$ 26,286,946 | \$ 26,286,946 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 15,858,056 | \$ 15,858,056 | \$ 11,307,377 | 71.30% | \$ 10,221,399 | 73.36% |
| Investment Income | 130,922 | 130,922 | 148,407 | 113.36% | 104,740 | 77.40% |
| Miscellaneous | - | - | 2,206 | - | 3,046 | - |
| Revenues without Use of Fund Balance | 15,988,978 | 15,988,978 | 11,457,990 | 71.66% | 10,329,185 | 73.43% |
| Use of Fund Balance | 4,692,077 | 4,241,597 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 20,681,055 | \$ 20,230,575 | \$ 11,457,990 | 56.64% | \$ 10,329,185 | 54.72% |
| Appropriations: | | | | | | |
| Police Services | \$ 16,557,566 | \$ 16,107,086 | \$ 9,541,061 | 59.24% | \$ 8,730,206 | 57.60% |
| 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 | 91.89% |
| TOTAL APPROPRIATIONS | \$ 20,681,055 | \$ 20,230,575 | \$ 13,344,549 | 65.96% | \$ 12,148,007 | 64.36% |
| Projected Fund Balance December 31 | \$ 21,594,869 | \$ 22,045,349 | | | | |
| Fund Balance as of Report Date | | | \$ 24,400,387 | | | |

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 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 97,311 | \$ 97,311 | \$ 97,311 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 51,678 | \$ 51,678 | \$ 45,255 | 87.57% | \$ 34,400 | 59.53% |
| TOTAL REVENUES | <u>\$ 51,678</u> | <u>\$ 51,678</u> | <u>\$ 45,255</u> | 87.57% | <u>\$ 34,400</u> | 59.53% |
| Appropriations: | | | | | | |
| Juvenile Court | \$ 48,313 | \$ 48,313 | \$ 35,318 | 73.10% | \$ 38,854 | 75.34% |
| Appropriations without Contribution to Fund Balance | 48,313 | 48,313 | 35,318 | 73.10% | 38,854 | 75.34% |
| Contribution to Fund Balance | 3,365 | 3,365 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 51,678</u> | <u>\$ 51,678</u> | <u>\$ 35,318</u> | 68.34% | <u>\$ 38,854</u> | 67.24% |
| Projected Fund Balance December 31 | \$ 100,676 | \$ 100,676 | | | | |
| Fund Balance as of Report Date | | | \$ 107,248 | | | |

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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 2,270,660 | \$ 2,270,660 | \$ 2,270,660 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 75,940 | \$ 75,940 | 100.00% | \$ 155,491 | 104.60% |
| Revenues without Use of Fund Balance | - | 75,940 | 75,940 | 100.00% | 155,491 | 104.60% |
| Use of Fund Balance | 1,563,552 | 1,487,612 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,563,552 | \$ 1,563,552 | \$ 75,940 | 4.86% | \$ 155,491 | 15.04% |
| Appropriations: | | | | | | |
| Police Services | \$ 1,563,552 | \$ 1,563,552 | \$ 837,603 | 53.57% | \$ 202,101 | 19.54% |
| TOTAL APPROPRIATIONS | \$ 1,563,552 | \$ 1,563,552 | \$ 837,603 | 53.57% | \$ 202,101 | 19.54% |
| Projected Fund Balance December 31 | \$ 707,108 | \$ 783,048 | | | | |
| Fund Balance as of Report Date | | | \$ 1,508,997 | | | |

YTD financial report 2016 gwinnettcouuty

Police Special State Fund (072)

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

| | FY 2016 | | | | FY 2015 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 2,530,334 | \$ 2,530,334 | \$ 2,530,334 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 311,051 | \$ 318,251 | 102.31% | \$ 175,790 | 135.44% |
| Miscellaneous | - | - | 136 | - | 116 | - |
| Revenues without Use of Fund Balance | - | 311,051 | 318,387 | 102.36% | 175,906 | 135.53% |
| Use of Fund Balance | 708,060 | 397,009 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 708,060 | \$ 708,060 | \$ 318,387 | 44.97% | \$ 175,906 | 19.98% |
| Appropriations: | | | | | | |
| Police Services | \$ 708,060 | \$ 708,060 | \$ 280,168 | 39.57% | \$ 292,800 | 33.26% |
| TOTAL APPROPRIATIONS | \$ 708,060 | \$ 708,060 | \$ 280,168 | 39.57% | \$ 292,800 | 33.26% |
| Projected Fund Balance December 31 | \$ 1,822,274 | \$ 2,133,325 | | | | |
| Fund Balance as of Report Date | | | \$ 2,568,553 | | | |

YTD financial report 2016 gwinnettcountry

Sheriff Inmate Fund (090)

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

| | FY 2016 | | | % Actual to Current Budget | FY 2015 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 2,572,600 | \$ 2,572,600 | \$ 2,572,600 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 642,936 | \$ 642,936 | \$ 417,766 | 64.98% | \$ 359,613 | 64.59% |
| Revenues without Use of Fund Balance | 642,936 | 642,936 | 417,766 | 64.98% | 359,613 | 64.59% |
| Use of Fund Balance | 90,530 | 90,530 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 733,466</u> | <u>\$ 733,466</u> | <u>\$ 417,766</u> | 56.96% | <u>\$ 359,613</u> | 64.43% |
| Appropriations: | | | | | | |
| Sheriff | \$ 733,466 | \$ 733,466 | \$ 397,122 | 54.14% | \$ 286,855 | 51.39% |
| TOTAL APPROPRIATIONS | <u>\$ 733,466</u> | <u>\$ 733,466</u> | <u>\$ 397,122</u> | 54.14% | <u>\$ 286,855</u> | 51.39% |
| Projected Fund Balance December 31 | \$ 2,482,070 | \$ 2,482,070 | | | | |
| Fund Balance as of Report Date | | | \$ 2,593,244 | | | |

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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 312,049 | \$ 312,049 | \$ 312,049 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 144,772 | \$ 144,772 | 100.00% | \$ 36,809 | 101.35% |
| Investment Income | - | - | 206 | - | 150 | 245.90% |
| Revenues without Use of Fund Balance | - | 144,772 | 144,978 | 100.14% | 36,959 | 101.59% |
| Use of Fund Balance | 75,000 | 75,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 75,000</u> | <u>\$ 219,772</u> | <u>\$ 144,978</u> | 65.97% | <u>\$ 36,959</u> | 33.18% |
| Appropriations: | | | | | | |
| Sheriff | \$ 75,000 | \$ 219,772 | \$ 25,000 | 11.38% | \$ 2,915 | 2.62% |
| TOTAL APPROPRIATIONS | <u>\$ 75,000</u> | <u>\$ 219,772</u> | <u>\$ 25,000</u> | 11.38% | <u>\$ 2,915</u> | 2.62% |
| Projected Fund Balance December 31 | \$ 237,049 | \$ 237,049 | | | | |
| Fund Balance as of Report Date | | | \$ 432,027 | | | |

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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 460,058 | \$ 460,058 | \$ 460,058 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 12,671 | \$ 12,671 | 100.00% | \$ 118,386 | 100.00% |
| Investment Income | - | - | 269 | - | 306 | 246.77% |
| Revenues without Use of Fund Balance | - | 12,671 | 12,940 | 102.12% | 118,692 | 100.15% |
| Use of Fund Balance | 150,000 | 150,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 150,000 | \$ 162,671 | \$ 12,940 | 7.95% | \$ 118,692 | 44.20% |
| Appropriations: | | | | | | |
| Sheriff | \$ 150,000 | \$ 162,671 | \$ 95,989 | 59.01% | \$ 30,408 | 11.32% |
| TOTAL APPROPRIATIONS | \$ 150,000 | \$ 162,671 | \$ 95,989 | 59.01% | \$ 30,408 | 11.32% |
| Projected Fund Balance December 31 | \$ 310,058 | \$ 310,058 | | | | |
| Fund Balance as of Report Date | | | \$ 377,009 | | | |

YTD financial report 2016 gwinnettcountry

Sheriff Special State Fund (067)

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

| | FY 2016 | | | | FY 2015 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 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 | - | - | 91 | - | 83 | 244.12% |
| Revenues without Use of Fund Balance | - | 76,011 | 76,102 | 100.12% | 5,643 | 100.89% |
| Use of Fund Balance | 60,000 | 60,000 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 60,000</u> | <u>\$ 136,011</u> | <u>\$ 76,102</u> | 55.95% | <u>\$ 5,643</u> | 7.00% |
| Appropriations: | | | | | | |
| Sheriff | \$ 60,000 | \$ 136,011 | \$ 51,975 | 38.21% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 60,000</u> | <u>\$ 136,011</u> | <u>\$ 51,975</u> | 38.21% | <u>\$ -</u> | 0.00% |
| Projected Fund Balance December 31 | \$ 73,670 | \$ 73,670 | | | | |
| Fund Balance as of Report Date | | | \$ 157,797 | | | |

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Stadium Fund (055)

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

| | FY 2016 | | | | FY 2015 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 1,106,178 | \$ 1,106,178 | \$ 1,106,178 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 875,000 | \$ 875,000 | \$ 519,478 | 59.37% | \$ 514,451 | 62.36% |
| 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 | 1,793,148 | 66.49% | 1,805,388 | 68.67% |
| Use of Fund Balance | 511 | 511 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 2,697,411 | \$ 2,697,411 | \$ 1,793,148 | 66.48% | \$ 1,805,388 | 67.40% |
| Appropriations: | | | | | | |
| Stadium Operations | \$ 2,697,411 | \$ 2,697,411 | \$ 2,685,304 | 99.55% | \$ 2,671,627 | 99.74% |
| TOTAL APPROPRIATIONS | \$ 2,697,411 | \$ 2,697,411 | \$ 2,685,304 | 99.55% | \$ 2,671,627 | 99.74% |
| Projected Fund Balance December 31 | \$ 1,105,667 | \$ 1,105,667 | | | | |
| Fund Balance as of Report Date | | | \$ 214,022 | | | |

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Tree Bank Fund (040)

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

| | FY 2016 | | | % Actual to Current Budget | FY 2015 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 203,643 | \$ 203,643 | \$ 203,643 | | | |
| Revenues: | | | | | | |
| Licenses and Permits | \$ 10,000 | \$ 10,000 | \$ 10,016 | 100.16% | \$ 21,760 | 217.60% |
| TOTAL REVENUES | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,016</u> | 100.16% | <u>\$ 21,760</u> | 217.60% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 10,000 | \$ 10,000 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ -</u> | 0.00% | <u>\$ -</u> | 0.00% |
| Projected Fund Balance December 31 | \$ 203,643 | \$ 203,643 | | | | |
| Fund Balance as of Report Date | | | \$ 213,659 | | | |

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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 | | | % Actual to Current Budget | FY 2015 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Fund Balance January 1 | \$ 8,639,839 | \$ 8,639,839 | \$ 8,639,839 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 8,620,010 | \$ 8,620,010 | \$ 5,670,963 | 65.79% | \$ 5,547,977 | 76.56% |
| Charges for Services | 100 | 100 | - | 0.00% | - | 0.00% |
| Investment Income | 1,500 | 1,500 | 11,294 | 752.93% | 4,283 | 356.92% |
| TOTAL REVENUES | <u>\$ 8,621,610</u> | <u>\$ 8,621,610</u> | <u>\$ 5,682,257</u> | 65.91% | <u>\$ 5,552,260</u> | 72.88% |
| Appropriations: | | | | | | |
| Facility Debt | \$ 4,922,806 | \$ 4,922,806 | \$ 1,226,403 | 24.91% | \$ 1,276,503 | 25.90% |
| Tourism | 3,435,703 | 3,435,703 | 2,525,369 | 73.50% | 2,041,850 | 75.90% |
| Appropriations without Contribution to Fund Balance | 8,358,509 | 8,358,509 | 3,751,772 | 44.89% | 3,318,353 | 43.56% |
| Contribution to Fund Balance | 263,101 | 263,101 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | <u>\$ 8,621,610</u> | <u>\$ 8,621,610</u> | <u>\$ 3,751,772</u> | 43.52% | <u>\$ 3,318,353</u> | 43.56% |
| Projected Fund Balance December 31 | \$ 8,902,940 | \$ 8,902,940 | | | | |
| Fund Balance as of Report Date | | | \$ 10,570,324 | | | |

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Airport Operating Fund (520)

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

| | FY 2016 | | | | FY 2015 | |
|--------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 957,155 | \$ 957,155 | \$ 957,155 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 153,500 | \$ 153,500 | \$ 121,660 | 79.26% | \$ 118,467 | 87.75% |
| Miscellaneous | 770,000 | 770,000 | 540,383 | 70.18% | 606,549 | 84.24% |
| Revenues without Use of Net Position | 923,500 | 923,500 | 662,043 | 71.69% | 725,016 | 84.80% |
| Use of Net Position | 63,987 | 53,226 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 987,487 | \$ 976,726 | \$ 662,043 | 67.78% | \$ 725,016 | 77.89% |
| Appropriations: | | | | | | |
| Transportation* | \$ 987,487 | \$ 976,726 | \$ 501,966 | 51.39% | \$ 483,246 | 51.93% |
| TOTAL APPROPRIATIONS | \$ 987,487 | \$ 976,726 | \$ 501,966 | 51.39% | \$ 483,246 | 51.92% |
| Projected Net Position December 31 | \$ 893,168 | \$ 903,929 | | | | |
| Net Position as of Report Date | | | \$ 1,117,232 | | | |

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

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Local Transit Operating Fund (515)

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

| | FY 2016 | | | | FY 2015 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 4,173,728 | \$ 4,173,728 | \$ 4,173,728 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,511,004 | \$ 3,511,004 | \$ 2,096,889 | 59.72% | \$ 2,139,056 | 60.92% |
| Investment Income | 28,595 | 28,595 | 20,880 | 73.02% | 6,227 | 70.76% |
| Miscellaneous | 22,000 | 22,000 | 256,800 | 1,167.27% | 13,592 | 61.78% |
| Other Financing Sources | 6,350,572 | 6,350,572 | 4,233,715 | 66.67% | 3,213,048 | 66.67% |
| TOTAL REVENUES | \$ 9,912,171 | \$ 9,912,171 | \$ 6,608,284 | 66.67% | \$ 5,371,923 | 60.64% |
| Appropriations: | | | | | | |
| Financial Services | \$ 69,932 | \$ 69,932 | \$ 37,761 | 54.00% | \$ 36,615 | 34.24% |
| Transportation | 9,552,460 | 9,552,460 | 3,719,500 | 38.94% | 3,983,432 | 45.52% |
| Appropriations without Working Capital Reserve | 9,622,392 | 9,622,392 | 3,757,261 | 39.05% | 4,020,047 | 45.38% |
| Working Capital Reserve | 289,779 | 289,779 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 9,912,171 | \$ 9,912,171 | \$ 3,757,261 | 37.91% | \$ 4,020,047 | 45.38% |
| Projected Net Position December 31 | \$ 4,463,507 | \$ 4,463,507 | | | | |
| Net Position as of Report Date | | | \$ 7,024,751 | | | |

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Solid Waste Operating Fund (595)

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

| | FY 2016 | | | | FY 2015 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 13,788,523 | \$ 13,788,523 | \$ 13,788,523 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 750,000 | \$ 750,000 | \$ 361,630 | 48.22% | \$ 374,636 | 49.95% |
| Charges for Services | 43,198,088 | 43,198,088 | 29,049,551 | 67.25% | 30,226,166 | 70.84% |
| Investment Income | 214,345 | 214,345 | 242,429 | 113.10% | 213,574 | 105.22% |
| Miscellaneous | 50 | 50 | 363 | 726.00% | 1 | 2.00% |
| TOTAL REVENUES | <u>\$ 44,162,483</u> | <u>\$ 44,162,483</u> | <u>\$ 29,653,973</u> | 67.15% | <u>\$ 30,814,377</u> | 70.64% |
| Appropriations: | | | | | | |
| Support Services* | \$ 42,607,567 | \$ 42,572,956 | \$ 24,032,258 | 56.45% | \$ 23,599,237 | 55.95% |
| 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 | 24,032,258 | 56.44% | 23,599,237 | 55.95% |
| 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>\$ 24,032,258</u> | 54.42% | <u>\$ 23,599,237</u> | 54.10% |
| Projected Net Position December 31 | \$ 15,333,439 | \$ 15,368,050 | | | | |
| Net Position as of Report Date | | | \$ 19,410,238 | | | |

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

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

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Stormwater Operating Fund (590)

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

| | FY 2016 | | | | FY 2015 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 24,473,870 | \$ 24,473,870 | \$ 24,473,870 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 31,228,040 | \$ 31,228,040 | \$ 1,344,658 | 4.31% | \$ 1,985,690 | 6.36% |
| Investment Income | 106,347 | 106,347 | 156,550 | 147.21% | 111,356 | 227.87% |
| Miscellaneous | 20,150 | 20,150 | 1,826 | 9.06% | 1,759 | 8.73% |
| TOTAL REVENUES | \$ 31,354,537 | \$ 31,354,537 | \$ 1,503,034 | 4.79% | \$ 2,098,805 | 6.71% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 482,742 | \$ 438,446 | \$ 246,628 | 56.25% | \$ 247,102 | 53.64% |
| Water Resources* | 29,373,832 | 29,288,716 | 4,910,574 | 16.77% | 4,742,430 | 15.60% |
| 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 | 5,157,202 | 17.30% | 4,989,532 | 16.15% |
| Working Capital Reserve | 1,417,963 | 1,547,375 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 31,354,537 | \$ 31,354,537 | \$ 5,157,202 | 16.45% | \$ 4,989,532 | 15.94% |
| Projected Net Position December 31 | \$ 25,891,833 | \$ 26,021,245 | | | | |
| Net Position as of Report Date | | | \$ 20,819,702 | | | |

* 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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 132,267,026 | \$ 132,267,026 | \$ 132,267,026 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 301,402,833 | \$ 301,402,833 | \$ 197,026,016 | 65.37% | \$ 190,919,693 | 63.83% |
| Investment Income | 460,000 | 460,000 | 744,441 | 161.84% | 434,982 | 130.45% |
| Contributions and Donations | 16,713,974 | 16,713,974 | 15,911,798 | 95.20% | 14,198,199 | 79.45% |
| Miscellaneous | 240,000 | 241,560 | 181,929 | 75.31% | 527,867 | 219.94% |
| Other Financing Sources | - | - | 52,502 | - | - | - |
| Revenues without Use of Net Position | 318,816,807 | 318,818,367 | 213,916,686 | 67.10% | 206,080,741 | 64.90% |
| Use of Net Position | 12,476,982 | 11,390,756 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 331,293,789 | \$ 330,209,123 | \$ 213,916,686 | 64.78% | \$ 206,080,741 | 64.90% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 930,637 | \$ 930,637 | \$ 574,588 | 61.74% | \$ 622,774 | 56.27% |
| Water Resources* | 330,263,152 | 329,178,486 | 204,027,378 | 61.98% | 181,445,168 | 61.27% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 50,000 | 50,000 | - | 0.00% | - | - |
| Non-Departmental Water Resources | 50,000 | 50,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 100,000 | 100,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 331,293,789 | \$ 330,209,123 | \$ 204,601,966 | 61.96% | \$ 182,067,942 | 57.34% |
| Projected Net Position December 31 | \$ 119,790,044 | \$ 120,876,270 | | | | |
| Net Position as of Report Date | | | \$ 141,581,746 | | | |

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

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Administrative Support Fund (665)

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

| | FY 2016 | | | | FY 2015 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 3,285,925 | \$ 3,285,925 | \$ 3,285,925 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 54,508,575 | \$ 54,508,575 | \$ 32,667,705 | 59.93% | \$ 26,233,211 | 66.63% |
| Investment Income | 88,350 | 88,350 | 25,272 | 28.60% | 66,565 | 102.27% |
| Miscellaneous | 1,480,994 | 1,480,994 | 990,783 | 66.90% | 958,772 | 67.29% |
| Other Financing Sources | - | - | - | - | 17,872 | - |
| TOTAL REVENUES | \$ 56,077,919 | \$ 56,077,919 | \$ 33,683,760 | 60.07% | \$ 27,276,420 | 54.78% |
| Appropriations: | | | | | | |
| County Administration | \$ 4,733,378 | \$ 4,733,378 | \$ 2,641,096 | 55.80% | \$ 2,290,492 | 51.42% |
| Financial Services | 8,263,889 | 8,193,000 | 5,187,903 | 63.32% | 4,782,798 | 62.10% |
| Human Resources | 3,455,094 | 3,426,605 | 2,051,659 | 59.87% | 1,936,462 | 58.38% |
| Information Technology Services | 25,490,656 | 25,185,794 | 15,504,983 | 61.56% | 13,535,976 | 61.41% |
| Law | 2,220,195 | 2,220,195 | 1,455,391 | 65.55% | 1,382,153 | 63.60% |
| Support Services | 10,240,470 | 10,150,296 | 6,285,496 | 61.92% | 5,482,713 | 58.57% |
| Non-Departmental: | | | | | | |
| Non-Departmental Admin Support | 721,500 | 721,500 | 342,826 | 47.52% | 255,206 | 35.37% |
| Total Non-Departmental | 721,500 | 721,500 | 342,826 | 47.52% | 255,206 | 34.16% |
| Appropriations without Working Capital Reserve | 55,125,182 | 54,630,768 | 33,469,354 | 61.26% | 29,665,800 | 59.58% |
| Working Capital Reserve | 952,737 | 1,447,151 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 56,077,919 | \$ 56,077,919 | \$ 33,469,354 | 59.68% | \$ 29,665,800 | 59.58% |
| Projected Net Position December 31 | \$ 4,238,662 | \$ 4,733,076 | | | | |
| Net Position as of Report Date | | | \$ 3,500,331 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 2,727,671 | \$ 2,727,671 | \$ 2,727,671 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 1,000,000 | \$ 1,000,000 | \$ 666,626 | 66.66% | \$ 666,666 | 66.67% |
| Investment Income | 11,000 | 11,000 | 11,209 | 101.90% | 10,212 | 92.84% |
| TOTAL REVENUES | \$ 1,011,000 | \$ 1,011,000 | \$ 677,835 | 67.05% | \$ 676,878 | 66.67% |
| Appropriations: | | | | | | |
| Financial Services | \$ 1,006,831 | \$ 1,006,831 | \$ 252,096 | 25.04% | \$ 286,221 | 28.19% |
| Appropriations without Working Capital Reserve | 1,006,831 | 1,006,831 | 252,096 | 25.04% | 286,221 | 28.19% |
| Working Capital Reserve | 4,169 | 4,169 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 1,011,000 | \$ 1,011,000 | \$ 252,096 | 24.94% | \$ 286,221 | 28.19% |
| Projected Net Position December 31 | \$ 2,731,840 | \$ 2,731,840 | | | | |
| Net Position as of Report Date | | | \$ 3,153,410 | | | |

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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 | | | | FY 2015 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 2,317,808 | \$ 2,317,808 | \$ 2,317,808 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 6,252,209 | \$ 6,252,209 | \$ 3,320,369 | 53.11% | \$ 3,141,641 | 52.83% |
| Miscellaneous | 345,347 | 345,347 | 276,963 | 80.20% | 261,523 | 92.74% |
| TOTAL REVENUES | <u>\$ 6,597,556</u> | <u>\$ 6,597,556</u> | <u>\$ 3,597,332</u> | 54.53% | <u>\$ 3,403,164</u> | 54.64% |
| Appropriations: | | | | | | |
| Support Services | \$ 6,571,704 | \$ 6,483,015 | \$ 3,856,914 | 59.49% | \$ 3,644,981 | 60.28% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 10,000 | 10,000 | - | 0.00% | - | - |
| Total Non-Departmental | <u>10,000</u> | <u>10,000</u> | <u>-</u> | 0.00% | <u>-</u> | 0.00% |
| Appropriations without Working Capital Reserve | 6,581,704 | 6,493,015 | 3,856,914 | 59.40% | 3,644,981 | 60.27% |
| Working Capital Reserve | 15,852 | 104,541 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 6,597,556</u> | <u>\$ 6,597,556</u> | <u>\$ 3,856,914</u> | 58.46% | <u>\$ 3,644,981</u> | 58.52% |
| Projected Net Position December 31 | \$ 2,333,660 | \$ 2,422,349 | | | | |
| Net Position as of Report Date | | | \$ 2,058,226 | | | |

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Group Self-Insurance Fund (605)

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

| | FY 2016 | | | % Actual to Current Budget | FY 2015 | |
|--------------------------------------|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2016 Adopted Budget | Current Annual Budget as of 08/31/2016 | Actuals YTD as of 08/31/2016 | | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 31,893,615 | \$ 31,893,615 | \$ 31,893,615 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 48,515,975 | \$ 48,515,975 | \$ 32,840,492 | 67.69% | \$ 27,472,245 | 61.71% |
| Investment Income | 163,767 | 163,767 | 175,924 | 107.42% | 192,799 | 133.33% |
| Miscellaneous | - | - | 736,934 | - | 451,657 | - |
| Revenues without Use of Net Position | 48,679,742 | 48,679,742 | 33,753,350 | 69.34% | 28,116,701 | 62.95% |
| Use of Net Position | 1,349,998 | 1,349,998 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 50,029,740 | \$ 50,029,740 | \$ 33,753,350 | 67.47% | \$ 28,116,701 | 57.82% |
| Appropriations: | | | | | | |
| Human Resources | \$ 50,019,740 | \$ 50,019,740 | \$ 34,077,620 | 68.13% | \$ 29,058,212 | 59.76% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 10,000 | 10,000 | - | 0.00% | - | - |
| Total Non-Departmental | 10,000 | 10,000 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 50,029,740 | \$ 50,029,740 | \$ 34,077,620 | 68.11% | \$ 29,058,212 | 59.76% |
| Projected Net Position December 31 | \$ 30,543,617 | \$ 30,543,617 | | | | |
| Net Position as of Report Date | | | \$ 31,569,345 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 11,607,783 | \$ 11,607,783 | \$ 11,607,783 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 5,000,000 | \$ 5,000,000 | \$ 3,332,458 | 66.65% | \$ 1,669,428 | 66.67% |
| Investment Income | 96,000 | 96,000 | 67,257 | 70.06% | 77,545 | 80.78% |
| Miscellaneous | - | - | 12,589 | - | 9,831 | - |
| Revenues without Use of Net Position | 5,096,000 | 5,096,000 | 3,412,304 | 66.96% | 1,756,804 | 67.57% |
| Use of Net Position | 2,019,444 | 2,019,444 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 7,115,444 | \$ 7,115,444 | \$ 3,412,304 | 47.96% | \$ 1,756,804 | 25.41% |
| Appropriations: | | | | | | |
| Financial Services | \$ 7,105,444 | \$ 7,105,444 | \$ 4,231,618 | 59.55% | \$ 4,788,279 | 69.25% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 10,000 | 10,000 | - | 0.00% | - | - |
| Total Non-Departmental | 10,000 | 10,000 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 7,115,444 | \$ 7,115,444 | \$ 4,231,618 | 59.47% | \$ 4,788,279 | 69.25% |
| Projected Net Position December 31 | \$ 9,588,339 | \$ 9,588,339 | | | | |
| Net Position as of Report Date | | | \$ 10,788,469 | | | |

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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 08/31/2016 | Actuals YTD as of 08/31/2016 | % Actual to Current Budget | Actuals YTD as of 08/31/2015 | % Actual to 08/31/2015 Budget |
| Net Position January 1 | \$ 9,201,475 | \$ 9,201,475 | \$ 9,201,475 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,500,000 | \$ 3,500,000 | \$ 2,333,121 | 66.66% | \$ 1,466,667 | 66.67% |
| Investment Income | 40,000 | 40,000 | 89,283 | 223.21% | 80,979 | 202.45% |
| Miscellaneous | - | - | 4,008 | - | - | - |
| Revenues without Use of Net Position | 3,540,000 | 3,540,000 | 2,426,412 | 68.54% | 1,547,646 | 69.09% |
| Use of Net Position | 802,786 | 802,786 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 4,342,786 | \$ 4,342,786 | \$ 2,426,412 | 55.87% | \$ 1,547,646 | 35.85% |
| Appropriations: | | | | | | |
| Human Resources | \$ 4,332,786 | \$ 4,332,786 | \$ 1,944,013 | 44.87% | \$ 2,160,400 | 50.05% |
| Non-Departmental: | | | | | | |
| Compensation Reserve | 10,000 | 10,000 | - | 0.00% | - | - |
| Total Non-Departmental | 10,000 | 10,000 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 4,342,786 | \$ 4,342,786 | \$ 1,944,013 | 44.76% | \$ 2,160,400 | 50.05% |
| Projected Net Position December 31 | \$ 8,398,689 | \$ 8,398,689 | | | | |
| Net Position as of Report Date | | | \$ 9,683,874 | | | |

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 08/31/2016

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-----------------------------|---------------------|-------------------------------------|---------------------------------------|--|---------------|--------------|
| General Fund (001) | | | | | | |
| Intergovernmental | \$ 3,631,525 | \$ 3,385,384 | \$ (246,141) | GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services. | \$ - | \$ 70,000 |
| | | | | GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors. | - | (316,141) |
| | | | | Total: Intergovernmental | - | (246,141) |
| Charges for Services | 24,315,098 | 24,390,723 | 75,625 | GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding. | - | 75,625 |
| Contributions and Donations | 13,200 | 26,388 | 13,188 | 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 |
| | | | | Total: Contributions and Donations | - | 13,188 |
| 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 |
| | | | | Total: Miscellaneous | - | 94,626 |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|--|-----------------|------------------|
| Use of Fund Balance | 7,828,670 | 7,244,474 | (584,196) | To adjust budget for 90 day job vacancies. | (40,108) | (540,222) |
| | | | | GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse). | - | (74,626) |
| | | | | GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses. | - | 50,652 |
| | | | | GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway. | - | (20,000) |
| | | | | Total: Use of Fund Balance | (40,108) | (584,196) |
| <i>Total: General Fund</i> | | | (646,898) | | (40,108) | (646,898) |
| Fire and Emergency Medical Services District Fund (102) | | | | | | |
| Intergovernmental | 381,351 | 484,128 | 102,777 | GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets. | - | 102,777 |
| Contributions and Donations | - | 250 | 250 | GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors. | - | 250 |
| Miscellaneous | 30,538 | 30,613 | 75 | GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask. | - | 75 |
| <i>Total: Fire and Emergency Medical Services District Fund</i> | | | 103,102 | | - | 103,102 |
| Police Services District Fund (106) | | | | | | |
| Miscellaneous | 336,289 | 338,789 | 2,500 | 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 |
| <i>Total: Police Services District Fund</i> | | | 2,500 | | - | 2,500 |

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

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|--|---------------|--------------|
| Street Lighting Fund (002) | | | | | | |
| Charges for Services | 6,975,000 | 7,045,227 | 70,227 | 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 |
| | | | | Total: Charges for Services | - | 70,227 |
| <i>Total: Street Lighting Fund</i> | | | 70,227 | | - | 70,227 |
| District Attorney Federal Asset Sharing Fund (080) | | | | | | |
| Fines and Forfeitures | - | 22,216 | 22,216 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 22,216 |
| <i>Subtotal: District Attorney Federal Asset Sharing Fund</i> | | | 22,216 | | - | 22,216 |
| E-911 Fund (095) | | | | | | |
| Use of Fund Balance | 4,692,077 | 4,241,597 | (450,480) | To adjust budget for 90 day job vacancies. | (78,375) | (450,480) |
| <i>Total: E-911 Fund</i> | | | (450,480) | | (78,375) | (450,480) |
| Police Special Justice Fund (070) | | | | | | |
| Fines and Forfeitures | - | 75,940 | 75,940 | 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 | 1,487,612 | (75,940) | 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> | | | - | | - | - |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|---|---------------|--------------|
| Police Special State Fund (072) | | | | | | |
| Fines and Forfeitures | - | 311,051 | 311,051 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 303,960 |
| Use of Fund Balance | 708,060 | 397,009 | (311,051) | 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> | | | - | | - | - |
| Sheriff Special Justice Fund (065) | | | | | | |
| Fines and Forfeitures | - | 144,772 | 144,772 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | 3,919 | 144,772 |
| <i>Total: Sheriff Special Justice Fund</i> | | | 144,772 | | 3,919 | 144,772 |
| Sheriff Special Treasury Fund (066) | | | | | | |
| Fines and Forfeitures | - | 12,671 | 12,671 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 12,671 |
| <i>Total: Sheriff Special Treasury Fund</i> | | | 12,671 | | - | 12,671 |
| Sheriff Special State Fund (067) | | | | | | |
| Fines and Forfeitures | - | 76,011 | 76,011 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 76,011 |
| <i>Total: Sheriff Special State Fund</i> | | | 76,011 | | - | 76,011 |
| Airport Operating Fund (520) | | | | | | |
| Use of Net Position | 63,987 | 53,226 | (10,761) | To adjust budget for 90 day job vacancies. | - | (10,761) |
| <i>Total: Airport Operating Fund</i> | | | (10,761) | | - | (10,761) |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|-------------------------------------|---------------------------------------|---|---------------------|-----------------------|
| Water and Sewer Operating Fund (501) | | | | | | |
| Miscellaneous | 240,000 | 241,560 | 1,560 | GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058. | - | 1,560 |
| Use of Net Position | 12,476,982 | 11,390,756 | (1,086,226) | To adjust budget for 90 day job vacancies. | (121,984) | (1,084,666) |
| | | | | 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> | | | (1,084,666) | | (121,984) | (1,084,666) |
| Total Revenue Budget Adjustments | | | \$ (1,742,362) | | \$ (236,548) | \$ (1,742,362) |

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 08/31/2016

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|--|---------------|--------------|
| General Fund (001) | | | | | | |
| County Administration | \$ - | \$ 101,247 | \$ 101,247 | 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 |
| | | | | Total: County Administration | - | 101,247 |
| Financial Services | 8,071,420 | 8,034,894 | (36,526) | To adjust budget for 90 day job vacancies. | (11,290) | (36,526) |
| Transportation | 17,143,295 | 16,973,566 | (169,729) | To adjust budget for 90 day job vacancies. | - | (169,729) |
| Planning and Development | 862,688 | 854,044 | (8,644) | To adjust budget for 90 day job vacancies. | - | (8,644) |
| Police Services | 6,475,486 | 6,389,443 | (86,043) | To adjust budget for 90 day job vacancies. | (7,925) | (88,031) |
| | | | | GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter. | - | 1,988 |
| | | | | Total: Police Services | (7,925) | (86,043) |
| Corrections | 14,688,471 | 14,704,306 | 15,835 | To adjust budget for 90 day job vacancies. | (20,893) | (38,765) |
| | | | | Transfer from Non-Departmental: Prisoner Medical Reserve. | - | 54,600 |
| | | | | Total: Corrections | (20,893) | 15,835 |
| Community Services | 6,258,306 | 6,307,016 | 48,710 | To adjust budget for 90 day job vacancies. | - | (32,490) |
| | | | | 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 |
| | | | | Total: Community Services | - | 48,710 |
| Community Services - Elections | 9,112,381 | 9,082,626 | (29,755) | To adjust budget for 90 day job vacancies. | - | (29,755) |
| Community Services Subsidies: Library In-House Services | 800,865 | 791,038 | (9,827) | To adjust budget for 90 day job vacancies. | - | (9,827) |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--------------------------|---------------------|-------------------------------------|---------------------------------------|--|---------------|--------------|
| 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) |
| 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) |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|-------------------------------------|---------------------------------------|---|---------------|--------------|
| 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> | | | (646,898) | | (40,108) | (646,898) |
| Development and Enforcement Services District Fund (104) | | | | | | |
| Planning and Development | 6,558,203 | 6,427,297 | (130,906) | To adjust budget for 90 day job vacancies. | (54,275) | (130,906) |
| Contribution to Fund Balance | 49,179 | 180,085 | 130,906 | To adjust budget for 90 day job vacancies. | 54,275 | 130,906 |
| <i>Total: Development and Enforcement Services District Fund</i> | | | - | | - | - |
| Fire and Emergency Medical Services District Fund (102) | | | | | | |
| Fire and Emergency Services | 99,481,865 | 98,785,468 | (696,397) | To adjust budget for 90 day job vacancies. | (46,780) | (799,499) |
| | | | | 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 | | | | | (46,780) | (696,397) |
| Contribution to Fund Balance | 693,022 | 1,492,521 | 799,499 | To adjust budget for 90 day job vacancies. | 46,780 | 799,499 |
| <i>Total: Fire and Emergency Services District Fund</i> | | | 103,102 | | - | 103,102 |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|--|---------------|--------------|
| Police Services District Fund (106) | | | | | | |
| Police Services | 91,265,154 | 90,036,540 | (1,228,614) | To adjust budget for 90 day job vacancies. | (121,409) | (1,356,014) |
| | | | | Transfer from Non-Departmental: Inmate Medical Reserve. | - | 127,400 |
| | | | | Total: Police Services | (121,409) | (1,228,614) |
| Recorder's Court | 1,566,808 | 1,659,708 | 92,900 | Transfer from Non-Departmental: Indigent Defense Reserve. | - | 25,400 |
| | | | | Transfer from Non-Departmental: Court Interpreters Reserve. | - | 67,500 |
| | | | | Total: Recorder's Court | - | 92,900 |
| Non-Departmental | 5,231,914 | 5,011,614 | (220,300) | Transfer to Recorder's Court - From Indigent Defense Reserve. | - | (25,400) |
| | | | | Transfer to Police Services - From Inmate Medical Reserve. | - | (127,400) |
| | | | | Transfer to Recorder's Court - From Court Interpreters Reserve. | - | (67,500) |
| | | | | Total: Non-Departmental | - | (220,300) |
| Contribution to Fund Balance | 2,361,301 | 3,719,815 | 1,358,514 | To adjust budget for 90 day job vacancies. | 121,409 | 1,356,014 |
| | | | | 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 |
| | | | | Total: Contribution to Fund Balance | 121,409 | 1,358,514 |
| Total: Police Services District Fund | | | 2,500 | | - | 2,500 |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|-------------------------------|---------------------|-------------------------------------|---------------------------------------|--|-----------------|------------------|
| Recreation Fund (105) | | | | | | |
| Community Services | 32,142,263 | 31,939,146 | (203,117) | To adjust budget for 90 day job vacancies. | (46,544) | (210,117) |
| | | | | GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department. | - | 2,000 |
| | | | | GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association. | - | 4,000 |
| | | | | GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program. | - | 1,000 |
| | | | | Total: Community Services | (46,544) | (203,117) |
| Contribution to Fund Balance | 235,803 | 457,864 | 222,061 | To adjust budget for 90 day job vacancies. | 46,544 | 210,117 |
| | | | | GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower." | - | 2,500 |
| | | | | GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse). | - | 9,274 |
| | | | | GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16. | - | 170 |
| | | | | Total: Contribution to Fund Balance | 46,544 | 222,061 |
| <i>Total: Recreation Fund</i> | | | 18,944 | | - | 18,944 |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|--|---------------|--------------|
| Street Lighting Fund (002) | | | | | | |
| Transportation | 7,667,591 | 7,737,818 | 70,227 | 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 |
| | | | | Total: Transportation | - | 70,227 |
| <i>Total: Street Lighting Fund</i> | | | 70,227 | | - | 70,227 |
| District Attorney Federal Asset Sharing (080) | | | | | | |
| District Attorney | 145,514 | 167,730 | 22,216 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 22,216 |
| <i>Subtotal: District Attorney Federal Asset Sharing Fund</i> | | | 22,216 | | - | 22,216 |
| E-911 Fund (095) | | | | | | |
| Police Services | 16,557,566 | 16,107,086 | (450,480) | To adjust budget for 90 day job vacancies. | (78,375) | (450,480) |
| <i>Total: E-911 Fund</i> | | | (450,480) | | (78,375) | (450,480) |
| Sheriff Special Justice Fund (065) | | | | | | |
| Sheriff Special Operations | 75,000 | 219,772 | 144,772 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | 3,919 | 144,772 |
| <i>Total: Sheriff Special Justice Fund</i> | | | 144,772 | | 3,919 | 144,772 |
| Sheriff Special Treasury Fund (066) | | | | | | |
| Sheriff Special Operations | 150,000 | 162,671 | 12,671 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 12,671 |
| <i>Total: Sheriff Special Treasury Fund</i> | | | 12,671 | | - | 12,671 |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|--|---------------------|-------------------------------------|---------------------------------------|---|---------------|--------------|
| Sheriff Special State Fund (067) | | | | | | |
| Sheriff Special Operations | 60,000 | 136,011 | 76,011 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds. | - | 76,011 |
| <i>Total: Sheriff Special State Fund</i> | | | 76,011 | | - | 76,011 |
| Airport Operating Fund (520) | | | | | | |
| Transportation | 987,487 | 976,726 | (10,761) | To adjust budget for 90 day job vacancies. | - | (10,761) |
| <i>Total: Airport Operating Fund</i> | | | (10,761) | | - | (10,761) |
| Solid Waste Operating Fund (595) | | | | | | |
| Support Services | 42,607,567 | 42,572,956 | (34,611) | To adjust budget for 90 day job vacancies. | (34,611) | (34,611) |
| Working Capital Reserve | 1,544,916 | 1,579,527 | 34,611 | To adjust budget for 90 day job vacancies. | 34,611 | 34,611 |
| <i>Total: Solid Waste Operating Fund</i> | | | - | | - | - |
| Stormwater Operating Fund (590) | | | | | | |
| Planning and Development | 482,742 | 438,446 | (44,296) | To adjust budget for 90 day job vacancies. | (24,457) | (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. | 24,457 | 129,412 |
| <i>Total: Stormwater Operating Fund</i> | | | - | | - | - |
| Water and Sewer Operating Fund (501) | | | | | | |
| Water Resources | 330,263,152 | 329,178,486 | (1,084,666) | To adjust budget for 90 day job vacancies. | (121,984) | (1,084,666) |
| <i>Total: Water and Sewer Operating Fund</i> | | | (1,084,666) | | (121,984) | (1,084,666) |
| Administrative Support Fund (665) | | | | | | |
| Financial Services | 8,263,889 | 8,193,000 | (70,889) | To adjust budget for 90 day job vacancies. | (21,574) | (70,889) |
| Human Resources | 3,455,094 | 3,426,605 | (28,489) | To adjust budget for 90 day job vacancies. | (12,442) | (28,489) |
| Information Technology | 25,490,656 | 25,185,794 | (304,862) | To adjust budget for 90 day job vacancies. | (22,108) | (304,862) |
| Support Services | 10,240,470 | 10,150,296 | (90,174) | To adjust budget for 90 day job vacancies. | (30,235) | (90,174) |
| Working Capital Reserve | 952,737 | 1,447,151 | 494,414 | To adjust budget for 90 day job vacancies. | 86,359 | 494,414 |
| <i>Total: Administrative Support Fund</i> | | | - | | - | - |

| Department/Fund | 2016 Adopted Budget | 2016 Current Annual Budget - August | Difference (Adjustments Year to Date) | Description | Current Month | Year to Date |
|---|---------------------|-------------------------------------|---------------------------------------|--|---------------------|-----------------------|
| Fleet Management (610) | | | | | | |
| Support Services | 6,571,704 | 6,483,015 | (88,689) | To adjust budget for 90 day job vacancies. | - | (88,689) |
| Working Capital Reserve | 15,852 | 104,541 | 88,689 | To adjust budget for 90 day job vacancies. | - | 88,689 |
| <i>Total: Fleet Management Fund</i> | | | - | | - | - |
| Total Appropriation Budget Adjustments | | | \$ (1,742,362) | | \$ (236,548) | \$ (1,742,362) |