

gwinnettcounty

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



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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: July 20, 2016

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

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

This report includes:

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Financial Summaries by Fund	Page 13
Budget Adjustments by Fund Schedule	Page 54

Executive Summary

This report begins with a Mid-Year Financial Update. The update is followed by a discussion of notable events that occurred in June and early July, including the completion of the fiscal year 2015 external audit and Comprehensive Annual Financial Report (CAFR) and the continuation of fiscal year 2017 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

In addition to the Mid-Year Financial Update below, separate analyses for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 6 – 12, followed by financial statements for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

Mid-Year Financial Update

The overall status of the County's operating funds is generally favorable. Based on the percentage of the fiscal year that has lapsed, most funds are operating within their budgets, with expenses/expenditures at or below the 50 percent level expected this time of year. However, there are specific categories within various funds that are being monitored to ensure that they remain in line with budgeted expectations:

- **General Fund:**

Charges for services are down approximately 2.3 percent from this same time last year and are coming in under budgeted expectations. This is primarily due to a decrease in court fees. This decrease could be partially offset with the state legislature's passage of House Bill 851 on July 1, 2016, which clarifies that the law library fee charged on all civilian filings is an add-on to the filing fee, not a deduction from the county portion of the filing fee. The budget versus actual variance is primarily explained by the fact that tax commissions for the Tax Commissioner will not post until the fourth quarter.

Court Interpreters expenditures are higher than this same time last year, causing allocations of the reserve to increase. Staff will continue to monitor these expenditures to determine if a budget adjustment is necessary.

- **Fire and Emergency Medical Services District Fund:**

Charges for services in the Fire and Emergency Medical Services District Fund are down approximately 5 percent from this same time last year and are under budget based on the percentage of the fiscal year that has lapsed, primarily due to a decline in ambulance fees. Staff will continue to monitor these revenues through the remainder of the year.

- **Police Services District Fund:**

Fines and forfeitures in the Police Services District Fund are slightly higher than this same time last year, which is primarily due to an increase in school bus stop-arm camera fines. The increase is offset by declines in Recorder's Court fines, red light camera fines, and penalties. Despite the year-over-year increase, fines and forfeitures are currently coming in under budgeted expectations and are expected to end the year under budget. Staff will continue to monitor these revenues to determine if a budget adjustment is necessary.

- **Tourism Fund:**

Tax revenue in the Tourism Fund is up approximately 5.2 percent compared to this same time in 2015, due to an increase in hotel-motel tax revenue. According to the Gwinnett Convention and Visitors Bureau, the year-over-year increase in hotel-motel tax revenue is driven by several factors: 1) maintaining and slightly increasing occupancy rates (averaging 72 percent through June 2016); 2) increasing average daily room rates, as a large number of full-service and business class hotels in the County have renovated and increased their pricing structure; and 3) the diversity of Gwinnett's hotel customer market—the County does not depend solely on one or two markets for its customer base.

- **Local Transit Operating Fund:**

In the first half of the year, charges for services in the Local Transit Operating Fund are 7 percent higher than this same time last year. At this time, staff cannot ascertain whether this trend will continue through the remainder of the year. Additional analysis of revenues in the Local Transit Operating Fund is available at the end of the "Recurring Monthly Financial Trends" on page 5.

Expenses in the Local Transit Operating Fund are approximately 7 percent lower than this same time last year and are currently under budget based on the percentage of the fiscal year that has lapsed. Expenses are expected to increase in the second half of the year due to two decision packages approved in the 2016 budget that will go into effect later this year. The decision packages will expand transit services and add a position in the Department of Transportation.

2015 External Audit and Comprehensive Annual Financial Report (CAFR)

The fiscal year 2015 external audit was completed by Mauldin & Jenkins CPAs on June 22, 2016. Audited financial reports are provided in the 2015 CAFR, which is available online at www.gwinnettcafr.com. We are pleased to report that the 2015 CAFR was completed by the June 30th legal requirement.

2017 Budget Preparation

The fiscal year 2017 budget planning process continues. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2017 capital budgets. The capital review team convened on June 20 to review capital requests. Their decisions are being compiled for the Chairman to review.

As of July 15, departments have submitted their operating budgets, including revenue estimates and decision package proposals. From August 29 through September 1, Departments and Elected Officials will present their business plans to the Chairman's Budget Review Team for consideration.

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 July 19, 2016, 43 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 were 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 is based on a countywide cost allocation plan prepared following federal guidelines.

Variations can be seen in several funds due to shifts in the approach for handling contributions to capital. For the Fire and EMS District Fund, Police Services District Fund, and Recreation

Fund, contributions to capital were previously reported in the departmental category, but are now included in the non-departmental category.

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

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

The Street Lighting Fund temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees are collected with property tax bills.

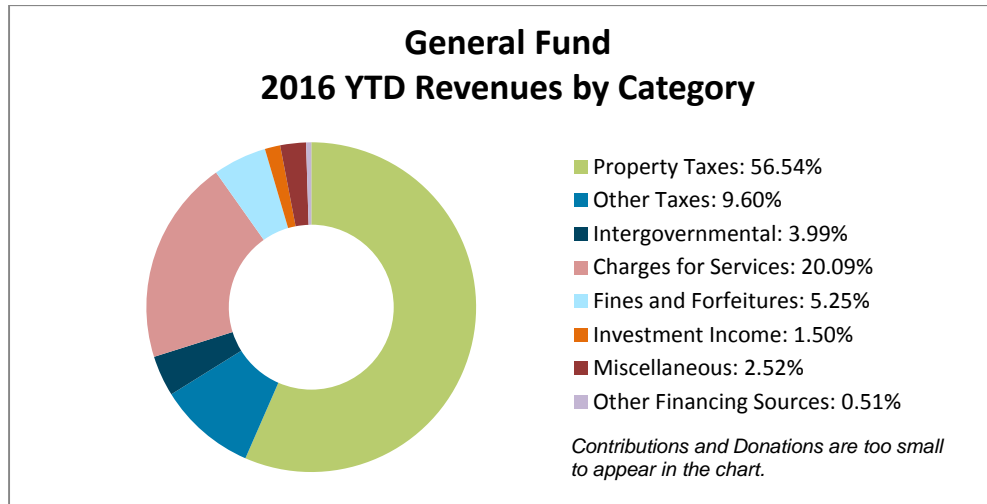
Charges for services in the E-911 Fund are up approximately 9 percent from this same time last year. Factors contributing to this year-over-year increase include:

- Increases in collections for wireless and Voice over Internet Protocol (VoIP) fees.
- A rate increase that went into effect January 1, 2015. There is a lag in the collection of these fees, and some revenues collected through June last year applied to the fourth quarter of 2014, prior to the rate increase.

Revenues in the Local Transit Operating Fund are approximately 29 percent higher than this same time last year, primarily due to increases in miscellaneous revenues and other financing sources. Miscellaneous revenues are nearly \$244,000 higher than last year due to the timing of a Compressed Natural Gas (CNG) Fuel Tax Refund; the refund was received in April this year, but it was received in September last year. Other financing sources are approximately \$766,000 higher than last year due to an increase in the contribution from the General Fund to cover an increase in vendor costs, an expansion in services (three new Express routes will be added in July), the addition of a new Transit position, and an increase in indirect costs.

General Fund (page 13)

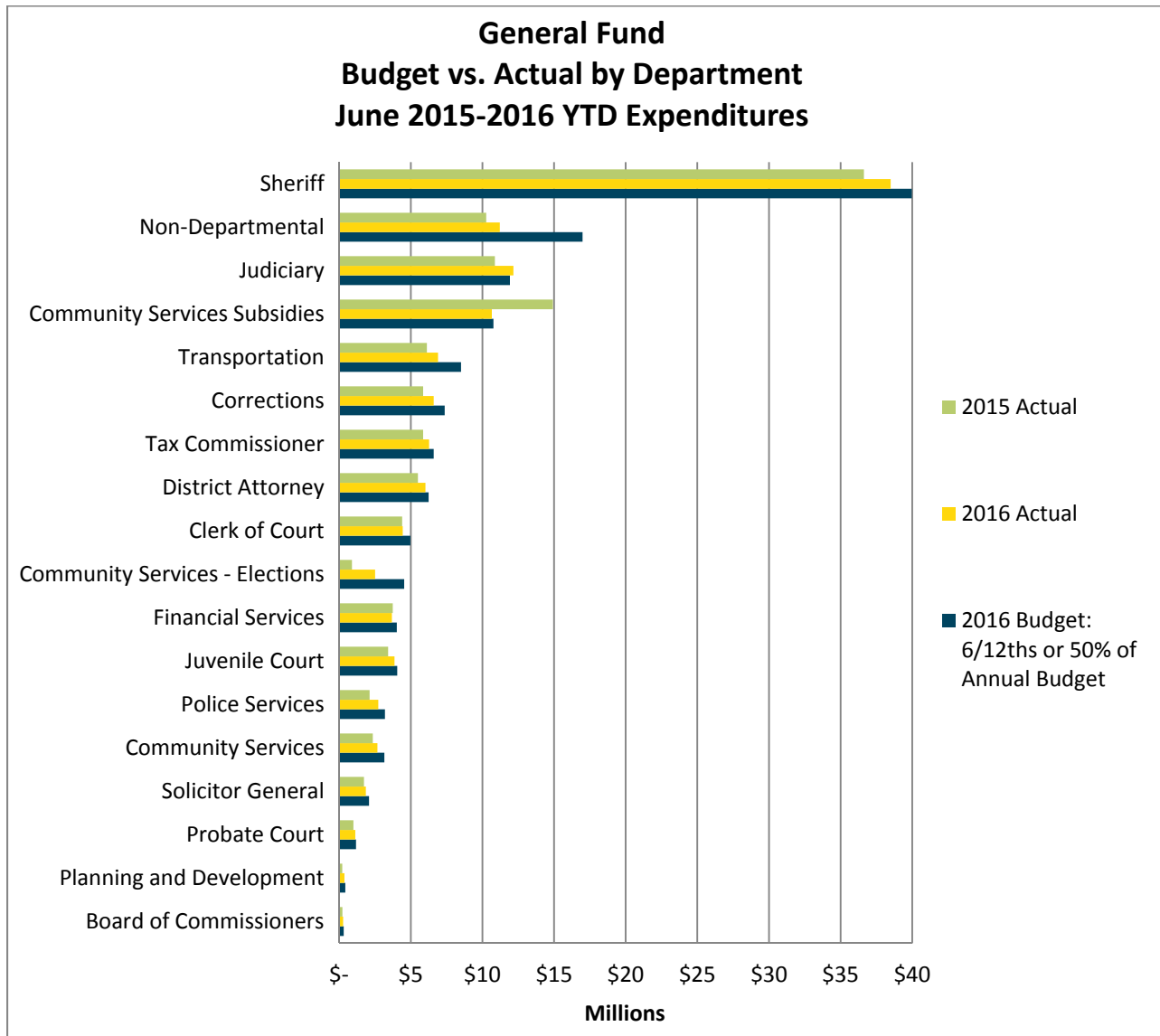
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 57 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

Intergovernmental revenues are approximately 7 percent lower than this same time last year, primarily due to the timing of when revenues posted. Additionally, in 2015, federal funds for the District Attorney's staff were reported as intergovernmental revenues in the General Fund, but this year these revenues are being reported directly to the grant fund.

Other financing sources are approximately \$45,000 higher than this same time last year, due to \$95,000 in sales of surplus land in 2016. This increase is offset by a \$50,000 decrease in operating transfers in for a grant received from the Department of Justice in 2015. Gwinnett County applied for the grant this year and is currently waiting for an award decision.



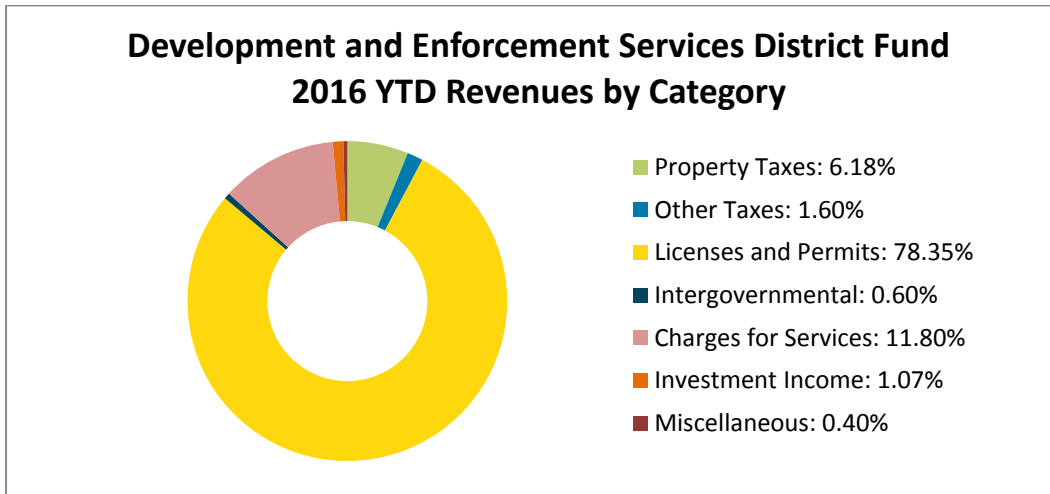
Non-departmental expenditures are significantly under budget, based on the percentage of the fiscal year that has lapsed. Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental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

Based on the percentage of the fiscal year that has lapsed, Judiciary expenditures are slightly over budget. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

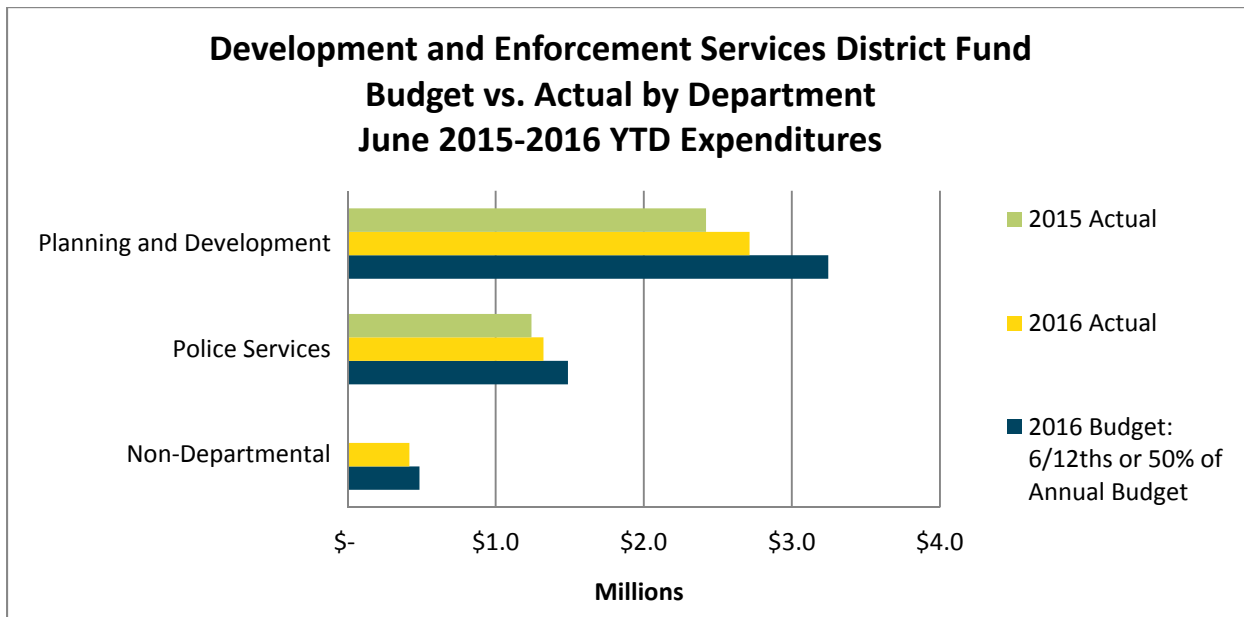
Community services subsidy payments are approximately 29 percent lower than this same time last year. This is primarily due to the timing of when subsidy payments and payments to other governments are made. These payments are generally paid quarterly. As of the date of this report, two quarterly payments have been made to most community services subsidy recipients. At this same time last year, three payments had been made.

Development and Enforcement Services District Fund (page 16)

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

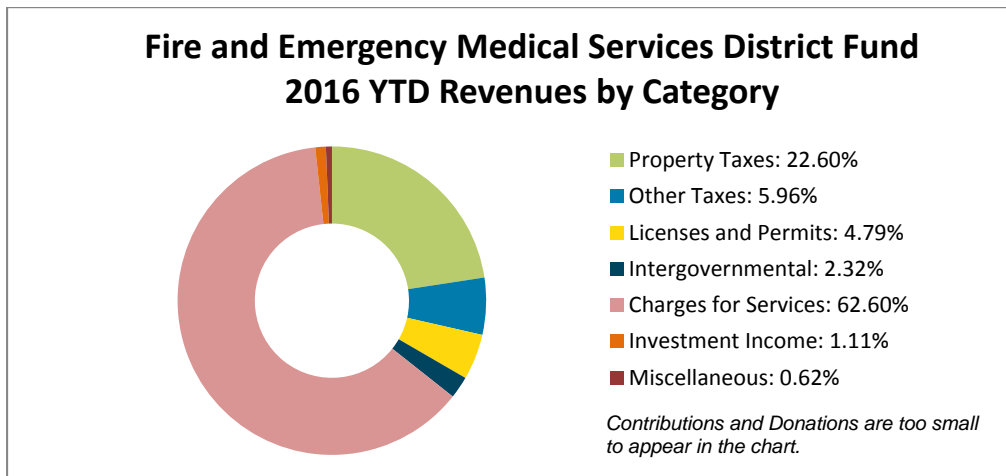


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 57 percent of the fund's annual budget.

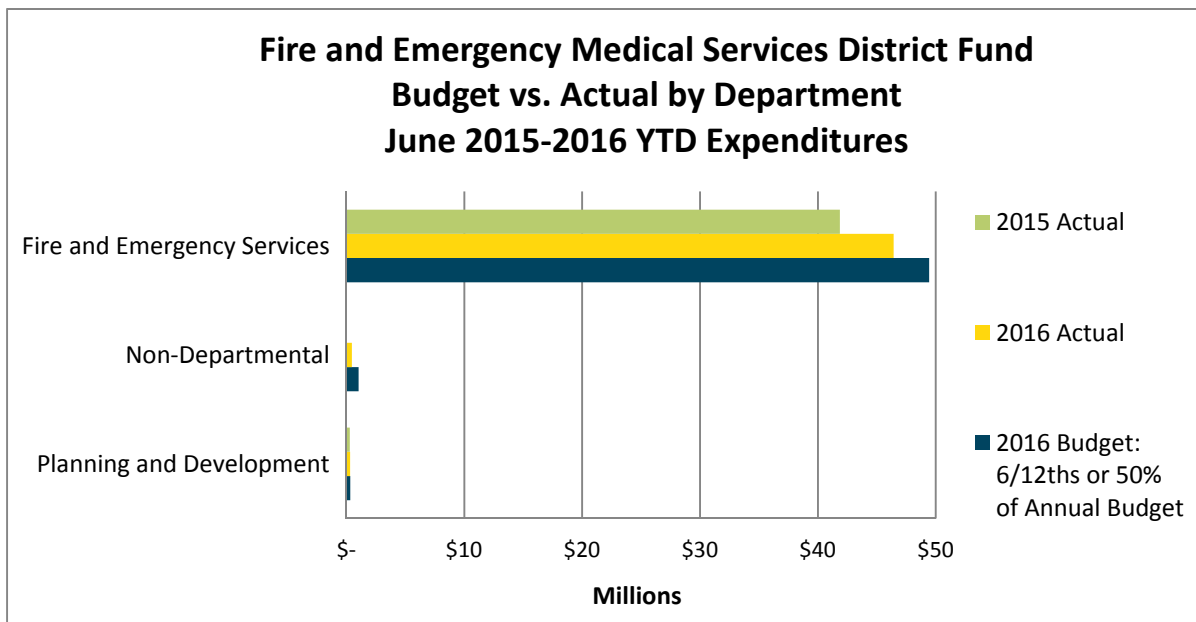


Fire and Emergency Medical Services District Fund (page 17)

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



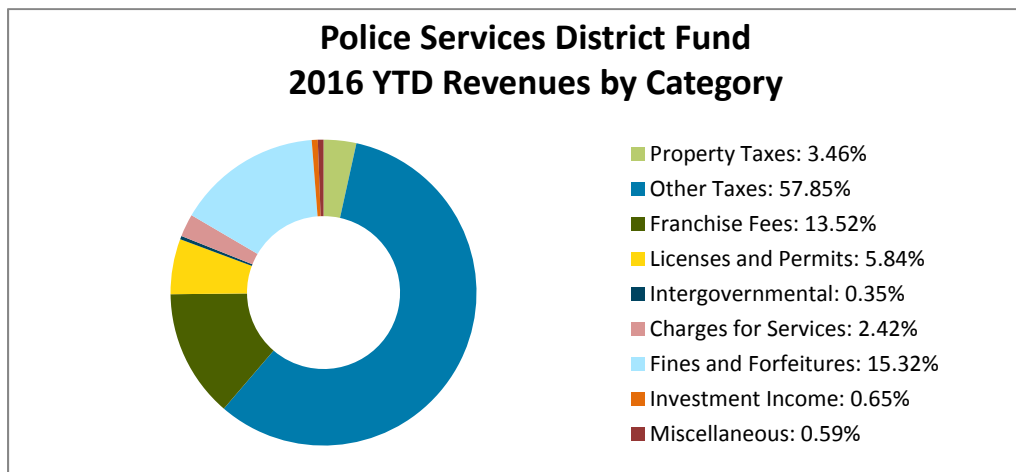
Although the chart above shows current year-to-date revenues collected are primarily from charges for services, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 78 percent of the fund's annual budget.



As shown in the chart on the previous page, Fire and Emergency Services expenditures are approximately 11 percent higher than this same time last year. The increase is primarily attributable to a temporary increase in personnel costs due to two 15 month recruit classes, one of which concluded on May 17, 2016, and the other will conclude in September 2016. Although these expenditures are higher than last year, they are still under budget based on the percentage of the fiscal year that has lapsed.

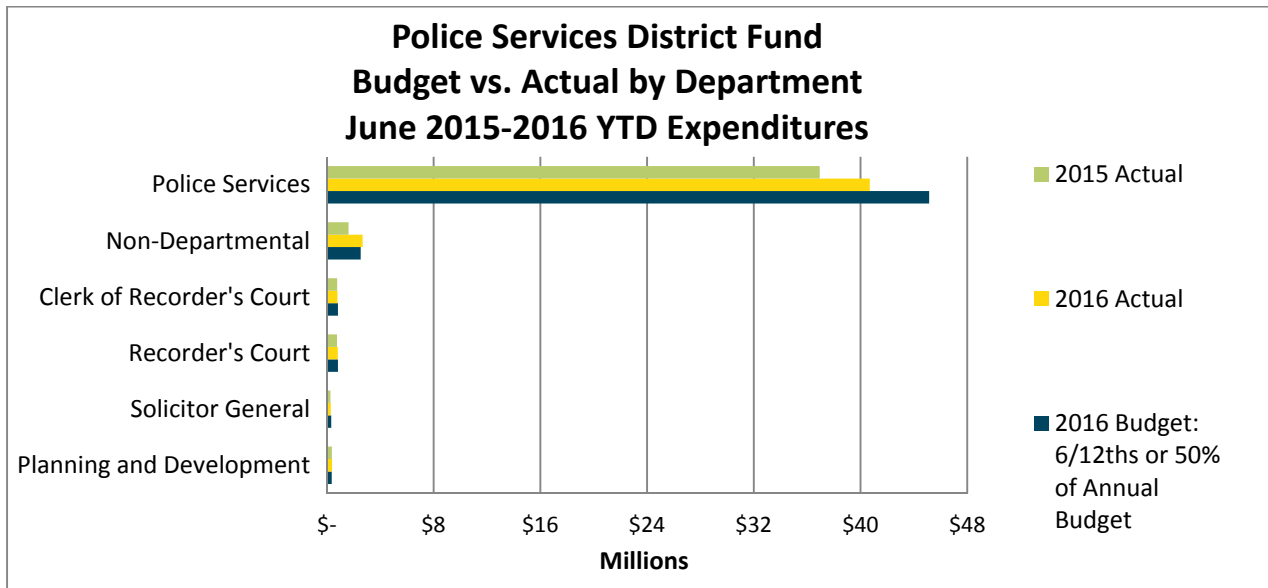
Police Services District Fund (page 19)

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



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

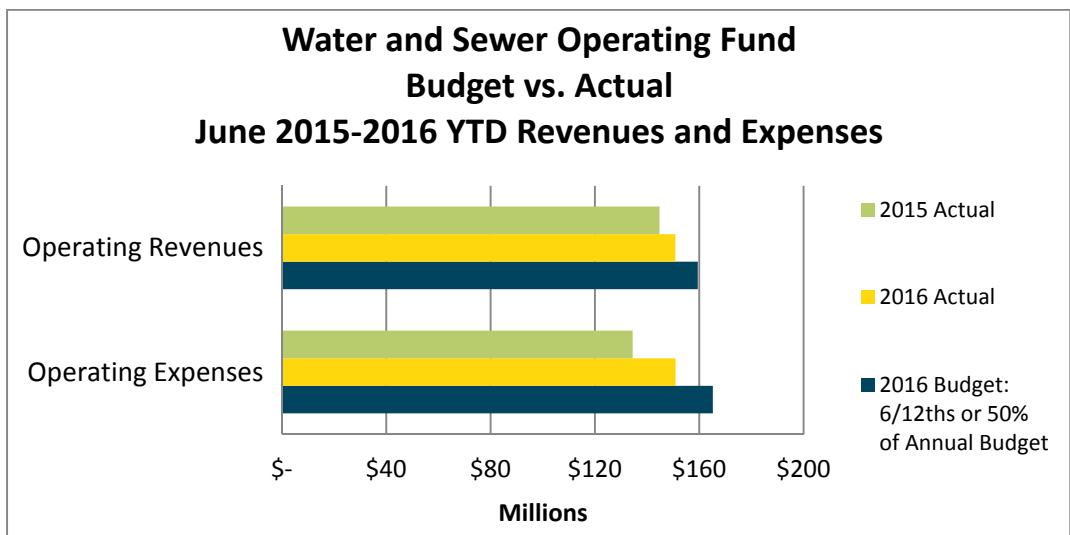
Although the chart above shows current year-to-date revenues collected are primarily from other taxes, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 58 percent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



As shown in the chart above, Police Services expenditures are approximately 10 percent higher than this same time last year. The increase is primarily due to a one-time transfer to capital vehicles for future vehicle needs, as well as increases in indirect cost allocations and license support agreements. The year-over-year increase is also attributable to timing—the annual contract for industrial repair and maintenance was paid in February this year, but it was paid in August last year. Despite the year-over-year increase, expenditures remain under budget based on the percentage of the fiscal year that has lapsed.

Water and Sewer Operating Fund (page 47)

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



Year-to-date Water and Sewer Operating Fund revenues through June 2016 are approximately 4.2 percent, or \$6.1 million, higher than this time last year. The year-over-year

increase in revenues is primarily attributable to increases in system development charges, conservation surcharges, and sewer retail revenues. Additionally, year-to-date water consumption is 5.4 percent higher than this same time last year. Due to the drought and hot summer, water consumption in June 2016 was 18.2 percent higher than June of last year.

Although revenues are higher than this time last year, they are approximately 5.4 percent, or \$8.5 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Additionally, consumption of water is seasonal in nature, and revenues began increasing in May and June; this upward trend is expected to continue in the coming months as demand increases with the warmer weather.

Year-to-date Water and Sewer Operating Fund expenses through June 2016 are approximately 12.2 percent, or \$16.4 million, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately 8.6 percent, or \$14.3 million, under budget. The variance is primarily attributable to fluctuations in variable costs that are based on water usage such as chemicals and utilities, and lower than expected professional services and personnel expenses.

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 23,258,842	10.47%	\$ 24,802,341	11.60%
Intergovernmental	3,631,525	3,385,384	1,403,102	41.45%	1,509,328	53.09%
Charges for Services	24,315,098	24,315,098	7,065,253	29.06%	7,233,101	32.15%
Fines and Forfeitures	4,495,461	4,495,461	1,847,332	41.09%	2,131,712	39.08%
Investment Income	547,351	547,351	528,472	96.55%	520,751	101.45%
Contributions and Donations	13,200	26,388	3,919	14.85%	43,128	50.29%
Miscellaneous	1,133,268	1,227,894	886,024	72.16%	902,482	69.05%
Other Financing Sources	165,000	165,000	177,901	107.82%	132,226	66.83%
Revenues without Use of Fund Balance	256,376,746	256,238,419	35,170,845	13.73%	37,275,069	15.11%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,379,624	-	0.00%	-	-
TOTAL REVENUES	\$ 273,205,416	\$ 272,618,043	\$ 35,170,845	12.90%	\$ 37,275,069	15.11%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 277,016	43.96%	\$ 232,047	32.17%
Financial Services	8,071,420	8,046,184	3,680,627	45.74%	3,738,521	45.56%
Tax Commissioner	13,191,995	13,191,995	6,272,105	47.54%	5,866,272	48.41%
Transportation	17,143,295	17,018,605	6,905,846	40.58%	6,120,596	37.88%
Planning and Development	862,688	854,044	367,281	43.00%	218,699	26.13%
Police Services	6,475,486	6,397,368	2,730,288	42.68%	2,121,221	39.31%
Corrections	14,688,471	14,722,199	6,602,050	44.84%	5,863,055	44.04%
Community Services	6,258,306	6,307,016	2,671,532	42.36%	2,343,248	42.37%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	430,900	48.50%	634,575	75.00%
Board of Health	1,564,391	1,564,391	782,196	50.00%	1,173,293	75.00%
Coalition for Health & Human Services	55,074	55,074	27,537	50.00%	41,306	75.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	278,826	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	58,625	50.00%	87,938	75.00%
Indigent Medical	225,000	225,000	112,500	50.00%	168,750	75.00%
Library In-House Services	800,865	791,038	293,333	37.08%	309,241	39.90%
Library Subsidy	16,450,791	16,450,791	8,225,396	50.00%	11,638,551	73.58%
Mental Health	768,297	768,297	384,149	50.00%	576,223	75.00%
Total Community Services Subsidies	21,539,409	21,529,582	10,653,653	49.48%	14,917,401	72.59%
Community Services - Elections	9,112,381	9,082,626	2,512,199	27.66%	897,840	47.72%
Juvenile Court	7,477,996	8,111,765	3,866,873	47.67%	3,421,259	49.51%
Sheriff	79,171,142	79,942,442	38,501,958	48.16%	36,625,818	48.28%
Clerk of Court	9,944,409	9,944,409	4,442,062	44.67%	4,392,628	47.73%
Judiciary	19,134,369	23,846,369	12,158,214	50.99%	10,871,451	53.05%
Probate Court	2,234,909	2,351,661	1,127,890	47.96%	996,156	45.29%

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
District Attorney	12,891,415	12,498,822	6,018,405	48.15%	5,502,864	46.58%
Solicitor General	4,148,679	4,159,979	1,857,865	44.66%	1,728,353	48.06%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	6,045,261	6,045,261	3,022,631	50.00%	2,997,687	50.00%
Contribution to Capital Vehicles	101,204	101,204	94,923	93.79%	-	-
Contribution to Local Transit	6,350,572	6,350,572	3,175,286	50.00%	2,409,786	50.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,076,231	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	757,566	55.26%	649,209	49.71%
Other Miscellaneous	120,773	120,773	48,751	40.37%	48,651	32.27%
Pauper Burial	205,000	205,000	47,830	23.33%	106,010	68.39%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	2,534,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	825,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	178,000	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	-	0.00%	-	0.00%
800 MHZ Maintenance	2,891,929	2,891,929	2,529,379	87.46%	2,536,404	87.95%
Other Governmental Agencies	700,349	700,349	138,176	19.73%	112,118	56.75%
Total Non-Departmental	40,228,862	33,982,793	11,214,542	33.00%	10,259,865	33.09%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,618,043	\$ 121,860,406	44.70%	\$ 116,117,294	47.07%

Projected Fund Balance December 31 \$ 128,601,495 \$ 129,050,541

Fund Balance as of Report Date \$ 58,740,604

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 381,370	5.80%	\$ 387,403	6.33%
Intergovernmental	28,687	28,687	17,364	60.53%	14,343	54.87%
Investment Income	-	-	14,956	-	5,601	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 413,690</u>	6.27%	<u>\$ 407,347</u>	6.63%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 3,975,738	94.88%	\$ 3,852,738	93.01%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	3,975,738	94.88%	3,852,738	93.01%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 3,975,738</u>	60.25%	<u>\$ 3,852,738</u>	62.73%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Fund Balance as of Report Date			\$ 12,304,795			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 219,133	3.57%	\$ 259,168	4.27%
Licenses and Permits	3,310,200	3,310,200	2,206,960	66.67%	1,804,952	59.53%
Intergovernmental	28,499	28,499	16,977	59.57%	14,249	57.77%
Charges for Services	497,610	497,610	332,304	66.78%	305,917	74.39%
Investment Income	32,263	32,263	30,280	93.85%	21,257	101.21%
Miscellaneous	-	-	11,235	-	1,311	-
Other Financing Sources	544,742	544,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 2,816,889	26.69%	\$ 2,406,854	24.25%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,492,007	\$ 2,714,707	41.82%	\$ 2,420,906	40.20%
Police Services	2,976,602	2,976,602	1,322,411	44.43%	1,242,216	46.66%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	417,417	45.35%	-	0.00%
Total Non-Departmental	970,333	970,333	417,417	43.02%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,438,942	4,454,535	42.67%	3,663,122	41.70%
Contribution to Fund Balance	49,179	115,375	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 4,454,535	42.21%	\$ 3,663,122	36.90%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,713,613				
Fund Balance as of Report Date			\$ 6,960,592			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 2,839,750	3.50%	\$ 3,259,985	4.14%
Licenses and Permits	791,422	791,422	476,056	60.15%	411,285	58.65%
Intergovernmental	381,351	381,351	230,808	60.52%	190,675	54.96%
Charges for Services	15,574,100	15,574,100	6,224,023	39.96%	6,573,904	47.53%
Investment Income	125,976	125,976	110,441	87.67%	63,760	93.16%
Contributions and Donations	-	250	1,200	480.00%	100	40.00%
Miscellaneous	30,538	30,613	62,166	203.07%	42,837	150.31%
Other Financing Sources	4,842,147	4,842,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 102,880,664	\$ 102,880,989	\$ 9,944,444	9.67%	\$ 10,542,546	10.88%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 306,877	46.96%	\$ 277,437	49.10%
Fire and Emergency Services	99,481,865	98,885,006	46,419,977	46.94%	41,864,713	44.86%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	466,064	25.16%	-	0.00%
Total Non-Departmental	2,052,328	2,052,328	466,064	22.71%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,590,783	47,192,918	46.45%	42,142,150	44.43%
Contribution to Fund Balance	693,022	1,290,206	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,880,989	\$ 47,192,918	45.87%	\$ 42,142,150	43.48%
Projected Fund Balance December 31	\$ 46,164,057	\$ 46,761,241				
Fund Balance as of Report Date			\$ 8,222,561			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 2,499	62.41%	\$ 2,274	56.02%
Revenues without Use of Fund Balance	4,004	4,004	2,499	62.41%	2,274	56.02%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 2,499</u>	5.84%	<u>\$ 2,274</u>	9.16%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 1,622	3.79%	\$ 1,735	6.99%
TOTAL APPROPRIATIONS	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 1,622</u>	3.79%	<u>\$ 1,735</u>	6.99%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 781,019			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 20,069,230	35.89%	\$ 19,831,116	36.36%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,567,697	39.02%	1,537,273	38.63%
Intergovernmental	160,373	160,373	94,444	58.89%	80,186	55.87%
Charges for Services	1,222,717	1,222,717	649,518	53.12%	601,749	49.12%
Fines and Forfeitures	10,885,215	10,885,215	4,108,466	37.74%	4,075,560	41.04%
Investment Income	198,181	198,181	173,579	87.59%	135,410	97.21%
Contributions and Donations	-	-	-	-	23,182	-
Miscellaneous	336,289	338,789	158,236	46.71%	198,201	80.79%
Other Financing Sources	2,421,074	2,421,074	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 103,452,220	\$ 103,454,720	\$ 26,821,170	25.93%	\$ 26,482,677	26.76%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 388,117	53.77%	\$ 367,940	52.99%
Police Services	91,265,154	90,293,665	40,695,877	45.07%	36,939,084	43.78%
Recorder's Court	1,566,808	1,642,908	813,164	49.50%	752,817	49.84%
Solicitor General	650,351	650,351	281,436	43.27%	259,933	34.60%
Clerk of Recorder's Court	1,654,925	1,654,925	791,558	47.83%	761,240	49.07%
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	4,737,578	2,548,014	53.78%	1,500,000	55.12%
Total Non-Departmental	5,231,914	5,058,214	2,668,650	52.76%	1,620,636	56.37%
Appropriations without Contribution to Fund Balance	101,090,919	100,021,830	45,638,802	45.63%	40,701,650	44.36%
Contribution to Fund Balance	2,361,301	3,432,890	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,454,720	\$ 45,638,802	44.11%	\$ 40,701,650	41.13%
Projected Fund Balance December 31	\$ 48,324,566	\$ 49,396,155				
Fund Balance as of Report Date			\$ 27,145,633			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 1,541,208	5.93%	\$ 1,535,638	6.13%
Intergovernmental	119,196	121,196	68,737	56.72%	56,774	54.87%
Charges for Services	4,163,019	4,163,019	2,390,265	57.42%	2,218,220	55.24%
Investment Income	56,435	56,435	51,361	91.01%	35,162	67.14%
Contributions and Donations	67,600	72,600	8,120	11.18%	7,110	77.11%
Miscellaneous	2,163,483	2,175,257	1,424,836	65.50%	1,297,013	63.45%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,528</u>	<u>\$ 5,484,527</u>	16.82%	<u>\$ 5,149,917</u>	16.45%
Appropriations:						
Community Services	\$ 32,142,263	\$ 31,985,690	\$ 14,324,961	44.79%	\$ 13,589,096	43.77%
Support Services	149,456	149,456	82,101	54.93%	70,296	46.71%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	616	3.79%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>616</u>	0.93%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,201,378	14,407,678	44.74%	13,659,392	43.76%
Contribution to Fund Balance	235,803	411,150	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,528</u>	<u>\$ 14,407,678</u>	44.18%	<u>\$ 13,659,392</u>	43.62%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,280,415				
Fund Balance as of Report Date			\$ 6,946,114			

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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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,435	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,435</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 241,267</u>	<u>\$ 241,267</u>				
Fund Balance as of Report Date			<u>\$ 244,702</u>			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 801.256	\$ 801.256	\$ 801.256			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,435	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,435</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>\$ 803.691</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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 347	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347</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>\$ 12,454</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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 1,631	1.42%	\$ 1,656	1.41%
Investment Income	6,149	6,149	4,197	68.26%	3,609	61.18%
Revenues without Use of Fund Balance	121,289	121,289	5,828	4.81%	5,265	4.27%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 5,828	4.79%	\$ 5,265	4.27%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 25,604	21.06%	\$ 37,433	30.92%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 25,604	21.06%	\$ 37,433	30.35%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,257,008			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 7,045,227	\$ 59,668	0.85%	\$ 77,281	1.12%
Investment Income	7,007	7,007	4,810	68.65%	5,593	65.48%
Miscellaneous	-	-	78,610	-	-	-
Revenues without Use of Fund Balance	6,982,007	7,052,234	143,088	2.03%	82,874	1.20%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,667,591	\$ 7,737,818	\$ 143,088	1.85%	\$ 82,874	1.07%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,737,818	\$ 2,842,036	36.73%	\$ 2,915,620	37.63%
TOTAL APPROPRIATIONS	\$ 7,667,591	\$ 7,737,818	\$ 2,842,036	36.73%	\$ 2,915,620	37.63%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ (698,128)			

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Authority Imaging Fund (020)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 307,241	49.24%	\$ 311,972	33.79%
Investment Income	2,465	2,465	1,178	47.79%	1,349	-
Revenues without Use of Fund Balance	626,408	626,408	308,419	49.24%	313,321	33.93%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 308,419	32.13%	\$ 313,321	32.64%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 433,661	45.17%	\$ 182,326	18.99%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 433,661	45.17%	\$ 182,326	18.99%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,254,515			

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Corrections Inmate Welfare Fund (085)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 44,382	57.64%	\$ 38,965	54.50%
Miscellaneous	6,000	6,000	4,070	67.83%	3,684	47.84%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 48,452</u>	58.38%	<u>\$ 42,649</u>	53.85%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 16,751	27.59%	\$ 18,948	25.17%
Appropriations without Contribution to Fund Balance	60,725	60,725	16,751	27.59%	18,948	25.17%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 16,751</u>	20.18%	<u>\$ 18,948</u>	23.92%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 189,310			

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Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 381,064	45.21%	\$ 396,190	41.96%
Investment Income	-	-	1,820	-	817	-
Miscellaneous	-	-	1,118	-	1,049	-
Revenues without Use of Fund Balance	842,968	842,968	384,002	45.55%	398,056	42.16%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 384,002	34.01%	\$ 398,056	33.16%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 228,571	51.30%	\$ 203,790	38.13%
Solicitor General	683,446	683,446	274,135	40.11%	252,098	37.85%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 502,706	44.53%	\$ 455,888	37.98%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,198,505			

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DA Federal Asset Sharing Fund (080)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Investment Income	\$ -	\$ -	\$ 116	-	\$ 142	165.12%
Revenues without Use of Fund Balance	-	-	116	-	142	165.12%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 145,514	\$ 116	0.08%	\$ 142	0.07%
Appropriations:						
District Attorney	\$ 145,514	\$ 145,514	\$ 9,091	6.25%	\$ 28,786	13.38%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 145,514	\$ 9,091	6.25%	\$ 28,786	13.38%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 277,324			

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E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 7,992,644	50.40%	\$ 7,305,622	52.44%
Investment Income	130,922	130,922	109,010	83.26%	79,230	58.55%
Miscellaneous	-	-	1,689	-	2,399	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	8,103,343	50.68%	7,387,251	52.51%
Use of Fund Balance	4,692,077	4,362,590	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,351,568	\$ 8,103,343	39.82%	\$ 7,387,251	38.77%
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,228,079	\$ 6,952,482	42.84%	\$ 6,321,178	41.20%
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	92.06%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,351,568	\$ 10,755,970	52.85%	\$ 9,738,979	51.11%
Projected Fund Balance December 31	\$ 21,594,869	\$ 21,924,356				
Fund Balance as of Report Date			\$ 23,634,319			

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Juvenile Court Supervision Fund (030)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 33,916	65.63%	\$ 24,762	42.85%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 33,916</u>	65.63%	<u>\$ 24,762</u>	42.85%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 26,394	54.63%	\$ 29,171	56.57%
Appropriations without Contribution to Fund Balance	48,313	48,313	26,394	54.63%	29,171	56.57%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 26,394</u>	51.07%	<u>\$ 29,171</u>	50.48%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 104,833			

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Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 53,364	\$ 53,365	100.00%	\$ 137,833	100.54%
Revenues without Use of Fund Balance	-	53,364	53,365	100.00%	137,833	100.54%
Use of Fund Balance	1,563,552	1,510,188	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 53,365</u>	3.41%	<u>\$ 137,833</u>	13.33%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 685,575	43.85%	\$ 175,469	16.97%
TOTAL APPROPRIATIONS	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 685,575</u>	43.85%	<u>\$ 175,469</u>	16.97%
Projected Fund Balance December 31	\$ 707,108	\$ 760,472				
Fund Balance as of Report Date			\$ 1,638,450			

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Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 289,538	\$ 299,043	103.28%	\$ 124,782	100.54%
Miscellaneous	-	-	136	-	50	-
Revenues without Use of Fund Balance	-	289,538	299,179	103.33%	124,832	100.58%
Use of Fund Balance	708,060	418,522	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 299,179	42.25%	\$ 124,832	14.18%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 209,426	29.58%	\$ 210,186	23.88%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 209,426	29.58%	\$ 210,186	23.88%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,111,812				
Fund Balance as of Report Date			\$ 2,620,087			

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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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 258,572	40.22%	\$ 265,591	47.70%
Revenues without Use of Fund Balance	642,936	642,936	258,572	40.22%	265,591	47.70%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 733,466	\$ 733,466	\$ 258,572	35.25%	\$ 265,591	47.58%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 277,132	37.78%	\$ 253,211	45.36%
TOTAL APPROPRIATIONS	\$ 733,466	\$ 733,466	\$ 277,132	37.78%	\$ 253,211	45.36%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,554,040			

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Sheriff Special Justice Fund (065)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 140,853	\$ 140,853	100.00%	\$ 28,293	100.00%
Investment Income	-	-	135	-	106	173.77%
Revenues without Use of Fund Balance	-	140,853	140,988	100.10%	28,399	100.16%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 215,853</u>	<u>\$ 140,988</u>	65.32%	<u>\$ 28,399</u>	27.48%
Appropriations:						
Sheriff	\$ 75,000	\$ 215,853	\$ -	0.00%	\$ 2,915	2.82%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 215,853</u>	<u>\$ -</u>	0.00%	<u>\$ 2,915</u>	2.82%
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Fund Balance as of Report Date			\$ 453,037			

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Sheriff Special Treasury Fund (066)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,671	\$ 12,671	100.00%	\$ 118,386	108.45%
Investment Income	-	-	196	-	215	173.39%
Revenues without Use of Fund Balance	-	12,671	12,867	101.55%	118,601	108.53%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 162,671</u>	<u>\$ 12,867</u>	7.91%	<u>\$ 118,601</u>	45.74%
Appropriations:						
Sheriff	\$ 150,000	\$ 162,671	\$ 55,271	33.98%	\$ 10,878	4.20%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 162,671</u>	<u>\$ 55,271</u>	33.98%	<u>\$ 10,878</u>	4.20%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 417,654			

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Sheriff Special State Fund (067)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 45,933	\$ 76,011	165.48%	\$ 5,560	100.02%
Investment Income	-	-	64	-	59	173.53%
Revenues without Use of Fund Balance	-	45,933	76,075	165.62%	5,619	100.46%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,000	\$ 105,933	\$ 76,075	71.81%	\$ 5,619	6.97%
Appropriations:						
Sheriff	\$ 60,000	\$ 105,933	\$ 35,969	33.95%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 60,000	\$ 105,933	\$ 35,969	33.95%	\$ -	0.00%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 173,776			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 364,116	41.61%	\$ 382,310	46.34%
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	1,637,786	60.73%	1,673,247	63.64%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 1,637,786	60.72%	\$ 1,673,247	62.47%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 1,679,706	62.27%	\$ 1,648,423	61.54%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 1,679,706	62.27%	\$ 1,648,423	61.54%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 1,064,258			

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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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 10,016	100.16%	\$ 20,000	200.00%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,016</u>	100.16%	<u>\$ 20,000</u>	200.00%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 213,659			

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Tourism Fund (050)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 3,935,695	45.66%	\$ 3,739,926	51.61%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	8,196	546.40%	2,887	240.58%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,943,891</u>	45.74%	<u>\$ 3,742,813</u>	49.13%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 1,226,403	24.91%	\$ 1,276,503	25.90%
Tourism	3,435,703	3,435,703	1,832,366	53.33%	1,502,938	55.87%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	3,058,769	36.59%	2,779,441	36.48%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,058,769</u>	35.48%	<u>\$ 2,779,441</u>	36.48%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 9,524,961			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 95,067	61.93%	\$ 86,447	64.03%
Miscellaneous	770,000	770,000	405,275	52.63%	458,738	63.71%
Revenues without Use of Net Position	923,500	923,500	500,342	54.18%	545,185	63.76%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 976,726	\$ 500,342	51.23%	\$ 545,185	57.85%
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 370,879	37.97%	\$ 380,360	40.36%
TOTAL APPROPRIATIONS	\$ 987,487	\$ 976,726	\$ 370,879	37.97%	\$ 380,360	40.36%
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,086,618			

* 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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,590,063	45.29%	\$ 1,476,574	42.06%
Investment Income	28,595	28,595	12,714	44.46%	4,455	50.63%
Miscellaneous	22,000	22,000	252,309	1,146.86%	8,390	38.14%
Other Financing Sources	6,350,572	6,350,572	3,175,286	50.00%	2,409,786	50.00%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 5,030,372	50.75%	\$ 3,899,205	44.02%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 25,273	36.14%	\$ 20,533	19.20%
Transportation	9,552,460	9,552,460	3,041,406	31.84%	3,275,385	37.43%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	3,066,679	31.87%	3,295,918	37.21%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 3,066,679	30.94%	\$ 3,295,918	37.21%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 6,137,421			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 166,359	22.18%	\$ 180,695	24.09%
Charges for Services	43,198,088	43,198,088	21,926,984	50.76%	21,637,462	50.71%
Investment Income	214,345	214,345	187,079	87.28%	167,832	82.68%
Miscellaneous	50	50	252	504.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 22,280,674</u>	50.45%	<u>\$ 21,985,990</u>	50.40%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,607,567	\$ 17,185,686	40.33%	\$ 16,861,868	39.98%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	42,617,567	42,617,567	17,185,686	40.33%	16,861,868	39.98%
Working Capital Reserve	1,544,916	1,544,916	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 17,185,686</u>	38.91%	<u>\$ 16,861,868</u>	38.66%
Projected Net Position December 31	\$ 15,333,439	\$ 15,333,439				
Net Position as of Report Date			\$ 18,883,511			

* 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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 379,456	1.22%	\$ 428,781	1.37%
Investment Income	106,347	106,347	116,093	109.16%	74,741	152.94%
Miscellaneous	20,150	20,150	1,364	6.77%	1,412	7.01%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 496,913	1.58%	\$ 504,934	1.61%
Appropriations:						
Planning and Development	\$ 482,742	\$ 462,903	\$ 189,690	40.98%	\$ 183,075	39.74%
Water Resources*	29,373,832	29,332,104	3,702,828	12.62%	3,524,955	11.58%
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	29,875,007	3,892,518	13.03%	3,708,030	11.99%
Working Capital Reserve	1,417,963	1,479,530	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 3,892,518	12.41%	\$ 3,708,030	11.85%
Projected Net Position December 31	\$ 25,891,833	\$ 25,953,400				
Net Position as of Report Date			\$ 21,078,265			

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

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Water and Sewer Operating Fund (501)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 137,879,983	45.75%	\$ 133,512,313	44.64%
Investment Income	460,000	460,000	540,231	117.44%	269,962	80.96%
Contributions and Donations	16,713,974	16,713,974	12,309,255	73.65%	10,655,032	59.63%
Miscellaneous	240,000	240,000	132,378	55.16%	346,396	144.33%
Revenues without Use of Net Position	318,816,807	318,816,807	150,861,847	47.32%	144,783,703	45.60%
Use of Net Position	12,476,982	11,583,642	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,400,449	\$ 150,861,847	45.66%	\$ 144,783,703	45.60%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 423,640	45.52%	\$ 472,250	42.67%
Water Resources*	330,263,152	329,369,812	150,502,819	45.69%	134,021,518	45.23%
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	\$ 330,400,449	\$ 150,926,459	45.68%	\$ 134,493,768	42.36%
Projected Net Position December 31	\$ 119,790,044	\$ 120,683,384				
Net Position as of Report Date			\$ 132,202,414			

* 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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 24,499,330	44.95%	\$ 19,675,443	49.97%
Investment Income	88,350	88,350	18,245	20.65%	40,394	62.06%
Miscellaneous	1,480,994	1,480,994	745,621	50.35%	724,955	50.88%
Other Financing Sources	-	-	-	-	17,872	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 25,263,196	45.05%	\$ 20,458,664	40.94%
Appropriations:						
Financial Services	\$ 8,263,889	\$ 8,229,330	\$ 3,854,749	46.84%	\$ 3,580,475	45.83%
County Administration	4,733,378	4,733,378	1,971,785	41.66%	1,696,597	38.09%
Human Resources	3,455,094	3,439,047	1,503,968	43.73%	1,403,089	42.30%
Information Technology Services	25,490,656	25,207,902	12,223,142	48.49%	10,448,306	47.24%
Law	2,220,195	2,220,195	1,081,743	48.72%	1,021,223	46.99%
Support Services	10,240,470	10,196,451	4,517,833	44.31%	3,881,566	41.47%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	242,953	33.67%	139,494	19.33%
Total Non-Departmental	721,500	721,500	242,953	33.67%	139,494	18.85%
Appropriations without Working Capital Reserve	55,125,182	54,747,803	25,396,173	46.39%	22,170,750	44.36%
Working Capital Reserve	952,737	1,330,116	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 25,396,173	45.29%	\$ 22,170,750	44.36%
Projected Net Position December 31	\$ 4,238,662	\$ 4,616,041				
Net Position as of Report Date			\$ 3,152,948			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 499,970	50.00%	\$ 499,999	50.00%
Investment Income	11,000	11,000	7,782	70.75%	7,552	68.65%
TOTAL REVENUES	\$ 1,011,000	\$ 1,011,000	\$ 507,752	50.22%	\$ 507,551	49.99%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 151,463	15.04%	\$ 247,728	24.40%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	151,463	15.04%	247,728	24.40%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,011,000	\$ 1,011,000	\$ 151,463	14.98%	\$ 247,728	24.40%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,083,960			

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Fleet Management Fund (610)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 2,468,819	39.49%	\$ 2,327,966	39.15%
Miscellaneous	345,347	345,347	276,043	79.93%	260,499	92.38%
TOTAL REVENUES	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 2,744,862</u>	41.60%	<u>\$ 2,588,465</u>	41.56%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,483,015	\$ 2,797,563	43.15%	\$ 2,666,281	44.10%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,493,015	2,797,563	43.09%	2,666,281	44.09%
Working Capital Reserve	15,852	104,541	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 2,797,563</u>	42.40%	<u>\$ 2,666,281</u>	42.81%
Projected Net Position December 31	\$ 2,333,660	\$ 2,422,349				
Net Position as of Report Date			\$ 2,265,107			

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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 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 25,241,167	52.03%	\$ 20,931,931	47.02%
Investment Income	163,767	163,767	119,119	72.74%	136,365	94.30%
Miscellaneous	-	-	646,613	-	398,126	-
Revenues without Use of Net Position	48,679,742	48,679,742	26,006,899	53.42%	21,466,422	48.06%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 26,006,899	51.98%	\$ 21,466,422	44.14%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 24,522,545	49.03%	\$ 20,822,129	42.82%
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	\$ 24,522,545	49.02%	\$ 20,822,129	42.82%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 33,377,969			

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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 06/30/2016	Actuals YTD as of 06/30/2016	% Actual to Current Budget	Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 2,499,344	49.99%	\$ 1,252,071	50.00%
Investment Income	96,000	96,000	49,642	51.71%	55,316	57.62%
Miscellaneous	-	-	12,223	-	9,415	-
Revenues without Use of Net Position	5,096,000	5,096,000	2,561,209	50.26%	1,316,802	50.64%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 2,561,209	36.00%	\$ 1,316,802	19.04%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 3,830,512	53.91%	\$ 4,306,471	62.28%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,115,444	\$ 7,115,444	\$ 3,830,512	53.83%	\$ 4,306,471	62.28%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 10,338,480			

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Workers' Compensation Fund (604)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 06/30/2016	Actuals YTD as of 06/30/2016		Actuals YTD as of 06/30/2015	% Actual to 06/30/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 1,749,840	50.00%	\$ 1,100,000	50.00%
Investment Income	40,000	40,000	66,724	166.81%	56,283	140.71%
Miscellaneous	-	-	321	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	1,816,885	51.32%	1,156,283	51.62%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 1,816,885	41.84%	\$ 1,156,283	26.79%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 1,378,205	31.81%	\$ 1,315,667	30.48%
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	\$ 1,378,205	31.74%	\$ 1,315,667	30.48%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,640,155			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 06/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	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)
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	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	11,200
				Total: Contributions and Donations	13,188	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	20,000
				Total: Miscellaneous	20,000	94,626

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	7,828,670	7,379,624	(449,046)	To adjust budget for 90 day job vacancies.	(29,407)	(405,072)
				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)	(20,000)
				Total: Use of Fund Balance	(49,407)	(449,046)
<i>Total: General Fund</i>			(587,373)		(16,219)	(587,373)
Fire and Emergency Medical Services District Fund (102)						
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
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>			325		-	325
Police Services District Fund (106)						
Miscellaneous	336,289	338,789	2,500	Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
<i>Total: Police Services District Fund</i>			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	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	72,600	5,000	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: Contributions and Donations	-	5,000
Miscellaneous	2,163,483	2,175,257	11,774	Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville. (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				Total: Miscellaneous	-	11,774
<i>Total: Recreation Fund</i>			18,774		-	18,774

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	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	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	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	6,339
				Total: Charges for Services	70,227	70,227
<i>Total: Street Lighting Fund</i>			70,227		70,227	70,227
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,362,590	(329,487)	To adjust budget for 90 day job vacancies.	-	(329,487)
<i>Total: E-911 Fund</i>			(329,487)		-	(329,487)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	53,364	53,364	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	40,297	53,364
Use of Fund Balance	1,563,552	1,510,188	(53,364)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(40,297)	(53,364)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	289,538	289,538	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	42,258	289,538
Use of Fund Balance	708,060	418,522	(289,538)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(42,258)	(289,538)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	140,853	140,853	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	140,853
<i>Total: Sheriff Special Justice Fund</i>			140,853		-	140,853
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.	2,796	12,671
<i>Total: Sheriff Special Treasury Fund</i>			12,671		2,796	12,671
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	45,933	45,933	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,801	45,933
<i>Total: Sheriff Special State Fund</i>			45,933		9,801	45,933
Airport Operating Fund (520)						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
Water and Sewer Operating Fund (501)						
Use of Net Position	12,476,982	11,583,642	(893,340)	To adjust budget for 90 day job vacancies.	(74,457)	(893,340)
<i>Total: Water and Sewer Operating Fund</i>			(893,340)		(74,457)	(893,340)
<i>Total Revenue Budget Adjustments</i>			\$ (1,529,678)		\$ (7,852)	\$ (1,529,678)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 06/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 8,071,420	\$ 8,046,184	\$ (25,236)	To adjust budget for 90 day job vacancies.	\$ -	\$ (25,236)
Transportation	17,143,295	17,018,605	(124,690)	To adjust budget for 90 day job vacancies.	-	(124,690)
Planning and Development	862,688	854,044	(8,644)	To adjust budget for 90 day job vacancies.	-	(8,644)
Police Services	6,475,486	6,397,368	(78,118)	To adjust budget for 90 day job vacancies.	(29,407)	(80,106)
				GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	1,988	1,988
				Total: Police Services	(27,419)	(78,118)
Corrections	14,688,471	14,722,199	33,728	To adjust budget for 90 day job vacancies.	-	(17,872)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	-	51,600
				Total: Corrections	-	33,728
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	11,200
				Total: Community Services	11,200	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)
Juvenile Court	7,477,996	8,111,765	633,769	Transfer from Non-Departmental: Court Reporters Reserve.	-	162,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	400,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	70,400
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	-	633,769

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff	79,171,142	79,942,442	771,300	Transfer from Non-Departmental Inmate Medical Reserve.	-	771,300
Judiciary	19,134,369	23,846,369	4,712,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	3,002,200
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	308,600
				Transfer from Non-Departmental: Court Reporters Reserve.	-	1,401,200
				Total: Judiciary	-	4,712,000
Probate Court	2,234,909	2,351,661	116,752	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	3,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	63,100
				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	-	116,752
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	4,159,979	11,300	Transfer from Non-Departmental: Court Reporters Reserve.	-	11,300
Non-Departmental:					-	
Prisoner Medical Reserve	1,900,000	1,076,231	(823,769)	Transfer to Corrections.	-	(51,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	-	(771,300)
				Total: Prisoner Medical Reserve	-	(823,769)
Indigent Defense Reserve	6,000,000	2,534,200	(3,465,800)	Transfer to Juvenile Court.	-	(400,500)
				Transfer to Judiciary.	-	(3,002,200)
				Transfer to Probate Court.	-	(63,100)
				Total: Indigent Defense Reserve	-	(3,465,800)
Court Reporter's Reserve	2,400,000	825,500	(1,574,500)	Transfer to Juvenile Court.	-	(162,000)
				Transfer to Judiciary.	-	(1,401,200)
				Transfer to Solicitor General.	-	(11,300)
				Total: Court Reporter's Reserve	-	(1,574,500)
Court Interpreter's Reserve	560,000	178,000	(382,000)	Transfer to Juvenile Court.	-	(70,400)
				Transfer to Judiciary.	-	(308,600)
				Transfer to Probate Court.	-	(3,000)
				Total: Court Interpreter's Reserve	-	(382,000)
Total Non-Departmental			(6,246,069)		-	(6,246,069)
Total: General Fund			(587,373)		(16,219)	(587,373)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	6,558,203	6,492,007	(66,196)	To adjust budget for 90 day job vacancies.	(20,067)	(66,196)
Contribution to Fund Balance	49,179	115,375	66,196	To adjust budget for 90 day job vacancies.	20,067	66,196
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,885,006	(596,859)	To adjust budget for 90 day job vacancies.	-	(597,184)
				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
Contribution to Fund Balance	693,022	1,290,206	597,184	To adjust budget for 90 day job vacancies.	-	597,184
<i>Total: Fire and Emergency Services District Fund</i>			325		-	325
Police Services District Fund (106)						
Police Services	91,265,154	90,293,665	(971,489)	To adjust budget for 90 day job vacancies.	(122,395)	(1,069,089)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	97,600
				Total: Police Services	(122,395)	(971,489)
Recorder's Court	1,566,808	1,642,908	76,100	Transfer from Non-Departmental: Indigent Defense Reserve.	-	22,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	53,600
				Total: Recorder's Court	-	76,100
Non-Departmental	5,231,914	5,058,214	(173,700)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(22,500)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(97,600)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	-	(53,600)
				Total: Non-Departmental	-	(173,700)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance	2,361,301	3,432,890	1,071,589	To adjust budget for 90 day job vacancies.	122,395	1,069,089
				Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				Total: Contribution to Fund Balance	122,395	1,071,589
<i>Total: Police Services District Fund</i>			2,500		-	2,500
Recreation Fund (105)						
Community Services	32,142,263	31,985,690	(156,573)	To adjust budget for 90 day job vacancies.	(54,733)	(163,573)
				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	(54,733)	(156,573)
Contribution to Fund Balance	235,803	411,150	175,347	To adjust budget for 90 day job vacancies.	54,733	163,573
				Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				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: Contribution to Fund Balance	54,733	175,347
<i>Total: Recreation Fund</i>			18,774		-	18,774

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	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	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	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	6,339
				Total: Transportation	70,227	70,227
<i>Total: Street Lighting Fund</i>			70,227		70,227	70,227
E-911 Fund (095)						
Police Services	16,557,566	16,228,079	(329,487)	To adjust budget for 90 day job vacancies.	-	(329,487)
<i>Total: E-911 Fund</i>			(329,487)		-	(329,487)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	215,853	140,853	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	-	140,853
<i>Total: Sheriff Special Justice Fund</i>			140,853		-	140,853
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.	2,796	12,671
<i>Total: Sheriff Special Treasury Fund</i>			12,671		2,796	12,671
Sheriff Special State Fund (067)						
Sheriff Special Operations	60,000	105,933	45,933	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	9,801	45,933
<i>Total: Sheriff Special State Fund</i>			45,933		9,801	45,933

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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)
Stormwater Operating Fund (590)						
Planning and Development	482,742	462,903	(19,839)	To adjust budget for 90 day job vacancies.	(8,777)	(19,839)
Water Resources	29,373,832	29,332,104	(41,728)	To adjust budget for 90 day job vacancies.	(15,806)	(41,728)
Working Capital Reserve	1,417,963	1,479,530	61,567	To adjust budget for 90 day job vacancies.	24,583	61,567
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,369,812	(893,340)	To adjust budget for 90 day job vacancies.	(74,457)	(893,340)
<i>Total: Water and Sewer Operating Fund</i>			(893,340)		(74,457)	(893,340)
Administrative Support Fund (665)						
Financial Services	8,263,889	8,229,330	(34,559)	To adjust budget for 90 day job vacancies.	-	(34,559)
Human Resources	3,455,094	3,439,047	(16,047)	To adjust budget for 90 day job vacancies.	-	(16,047)
Information Technology	25,490,656	25,207,902	(282,754)	To adjust budget for 90 day job vacancies.	(42,455)	(282,754)
Support Services	10,240,470	10,196,451	(44,019)	To adjust budget for 90 day job vacancies.	(10,296)	(44,019)
Working Capital Reserve	952,737	1,330,116	377,379	To adjust budget for 90 day job vacancies.	52,751	377,379
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management (610)						
Support Services	6,571,704	6,483,015	(88,689)	To adjust budget for 90 day job vacancies.	(11,290)	(88,689)
Working Capital Reserve	15,852	104,541	88,689	To adjust budget for 90 day job vacancies.	11,290	88,689
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,529,678)		\$ (7,852)	\$ (1,529,678)