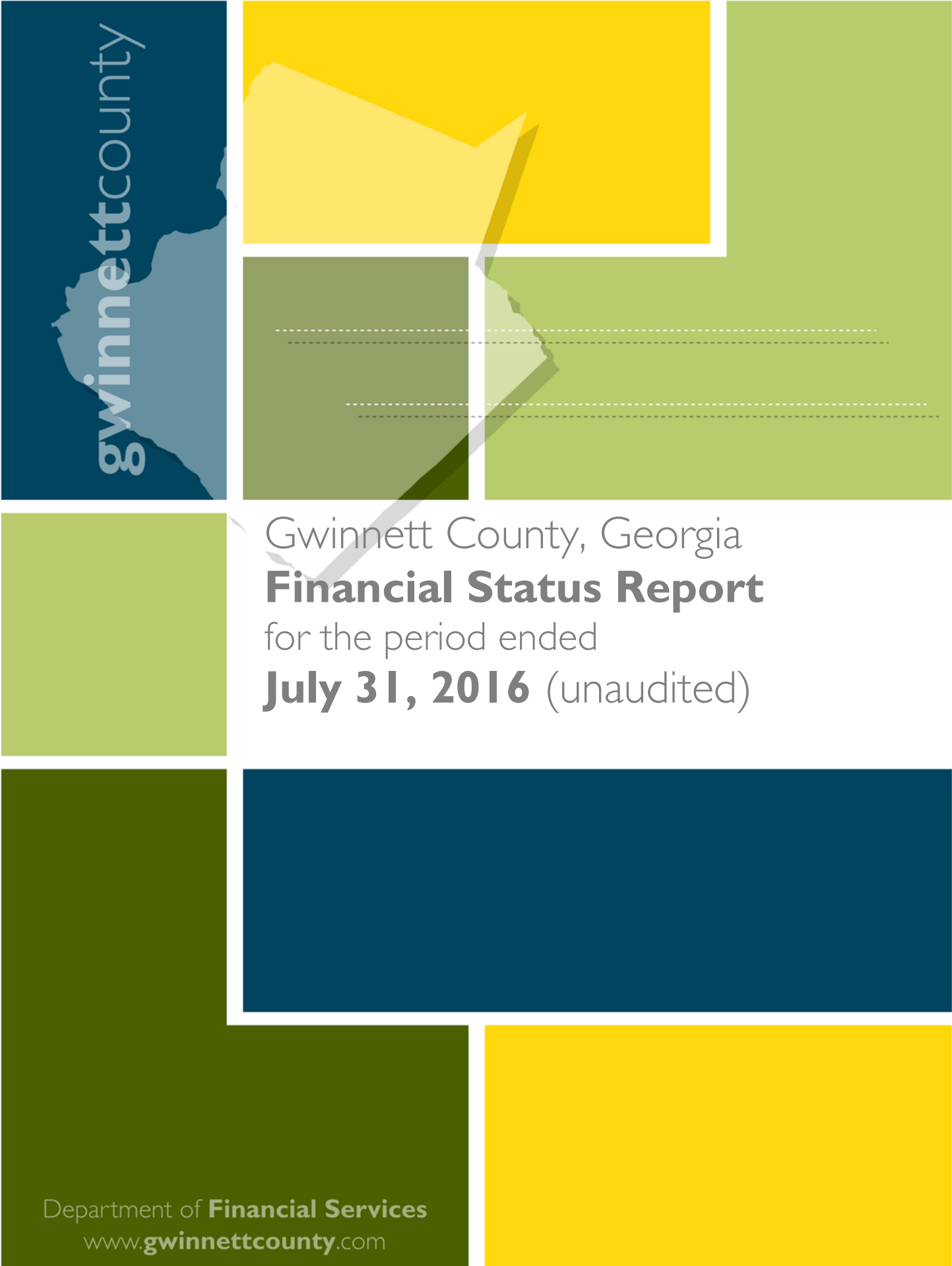




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Gwinnett County, Georgia
Financial Status Report
for the period ended
July 31, 2016 (unaudited)



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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: August 23, 2016

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 12
Budget Adjustments by Fund Schedule	Page 53

Executive Summary

This report begins with a discussion of notable events that occurred in July and early August including: 1) the adoption of 2016 property tax millage rates, the state of Georgia's approval of the tax digest, and the mailing of property tax bills, 2) the Board of Commissioner's approval of a Special Purpose Local Option Sales Tax (SPLOST) intergovernmental agreement, 3) the Purchasing Division's receipt of the "Achievement of Excellence in Procurement" Award, and 4) 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.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 5 – 11, 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.

2016 Millage Rate Adoption

On August 2, 2016, the Gwinnett County Board of Commissioners adopted 2016 millage rates to fund the services provided by county government, rolling back the general fund rate by 5.6 percent to 6.826 mills and maintaining last year's rate for the service districts. The rollback millage rate is the rate computed for the maintenance and operations (M&O) fund, also called the General Fund, which will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

The 2016 digest was sent to the state for approval on August 3, and it was approved as submitted. Property tax bills were mailed by August 11 and have a single due date of October 15. Click [here](#) to view a table detailing 2016 millage rates in different areas of the county. The [2016 tax digest and five year history](#) is also available on Gwinnett County's website.

Special Purpose Local Option Sales Tax (SPLOST)

On July 19, 2016, the Gwinnett County Board of Commissioners approved an intergovernmental agreement with the 16 cities located wholly or partially within the county for a new SPLOST program that will be considered by voters on the November 8 General Election ballot. If approved by voters, the six year program beginning April 1, 2017 and ending March 31, 2023, would raise an estimated \$950 million, the bulk of which would be used for transportation projects. For more information about Gwinnett County's SPLOST programs, visit the [SPLOST](#) page on the County's website.

"Achievement of Excellence in Procurement" Award

In July, Gwinnett County's Purchasing Division received the "Achievement of Excellence in Procurement (AEP)" award for 2016 from the National Purchasing Institute (NPI). The AEP award recognizes public and non-profit organizations that obtain high marks in the areas of

innovation, professionalism, e-procurement, productivity, and leadership. Gwinnett County's Purchasing Division has received this prestigious award since 1999.

2017 Budget Preparation

The fiscal year 2017 budget planning process continues. In July, departments submitted their operating budgets, including revenue estimates and decision package proposals. From August 29 through September 1, Departments and Elected Officials 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 August 17, 2016, 57 percent of the appeals have been settled.

Recurring Monthly Financial Trends

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

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

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

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

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

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

As planned, nearly 95 percent of the appropriation budget for the 2003 G.O. Bond Debt Service Fund (excluding the budgeted contribution to fund balance) and approximately 99 percent of the budget for the Stadium Fund have been expended. For the 2003 G.O. Bond Debt Service Fund, this is primarily due to an annual principal payment made in January, as well as bi-annual interest payments made in January and July. For the Stadium Fund, this is primarily due to bi-annual principal payments made in January and July.

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 nearly 20 percent from this same time last year. This is primarily due to timing. This year two major cell phone companies made their second quarterly payments in July, but in 2015 these payments were not received until August and September.

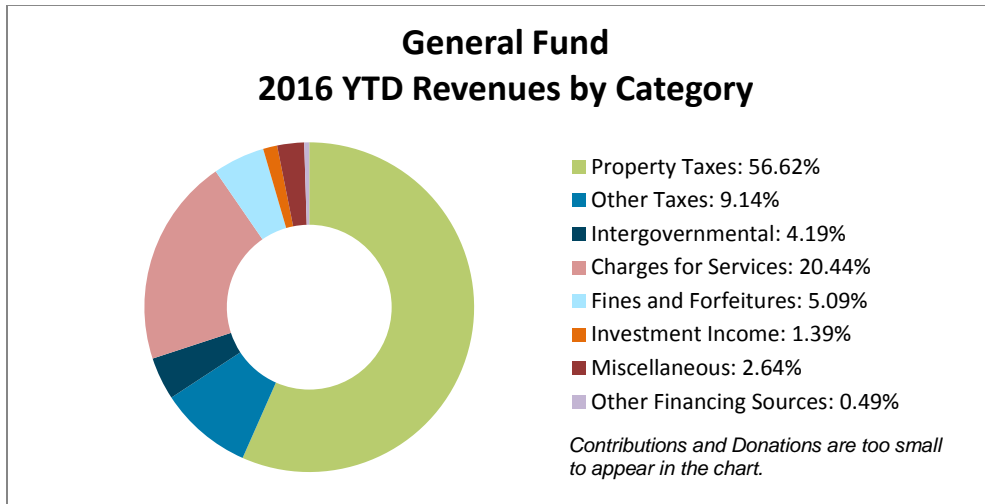
Hotel-motel tax revenue in the Tourism Fund is up approximately 3.5 percent compared to this same time in 2015. According to the Gwinnett Convention and Visitors Bureau, the year-over-year increase in hotel-motel tax revenue is driven by several factors: 1) maintaining and slightly increasing occupancy rates; 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.

Revenues in the Local Transit Operating Fund are approximately 24 percent higher than this same time last year, primarily due to increases in miscellaneous revenues and other financing sources. Miscellaneous revenues are approximately \$248,000 higher than last year, primarily 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 \$893,000 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, and an increase in indirect costs.

Expenses in the Local Transit Operating Fund are also higher than this same time last year, primarily due to an increase in professional services related to the timing of a monthly contract payment for the operation and maintenance of the transit system. This report reflects payments through June 2016; however, at this same time last year payments had only been made through May. The increase is partially offset by a change in the allocation of funding; a higher percentage of the fund's expenses are funded through grants this year compared to last year. Despite the year-over-year increase, expenses 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 the aforementioned expansion in transit services.

General Fund (page 12)

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.



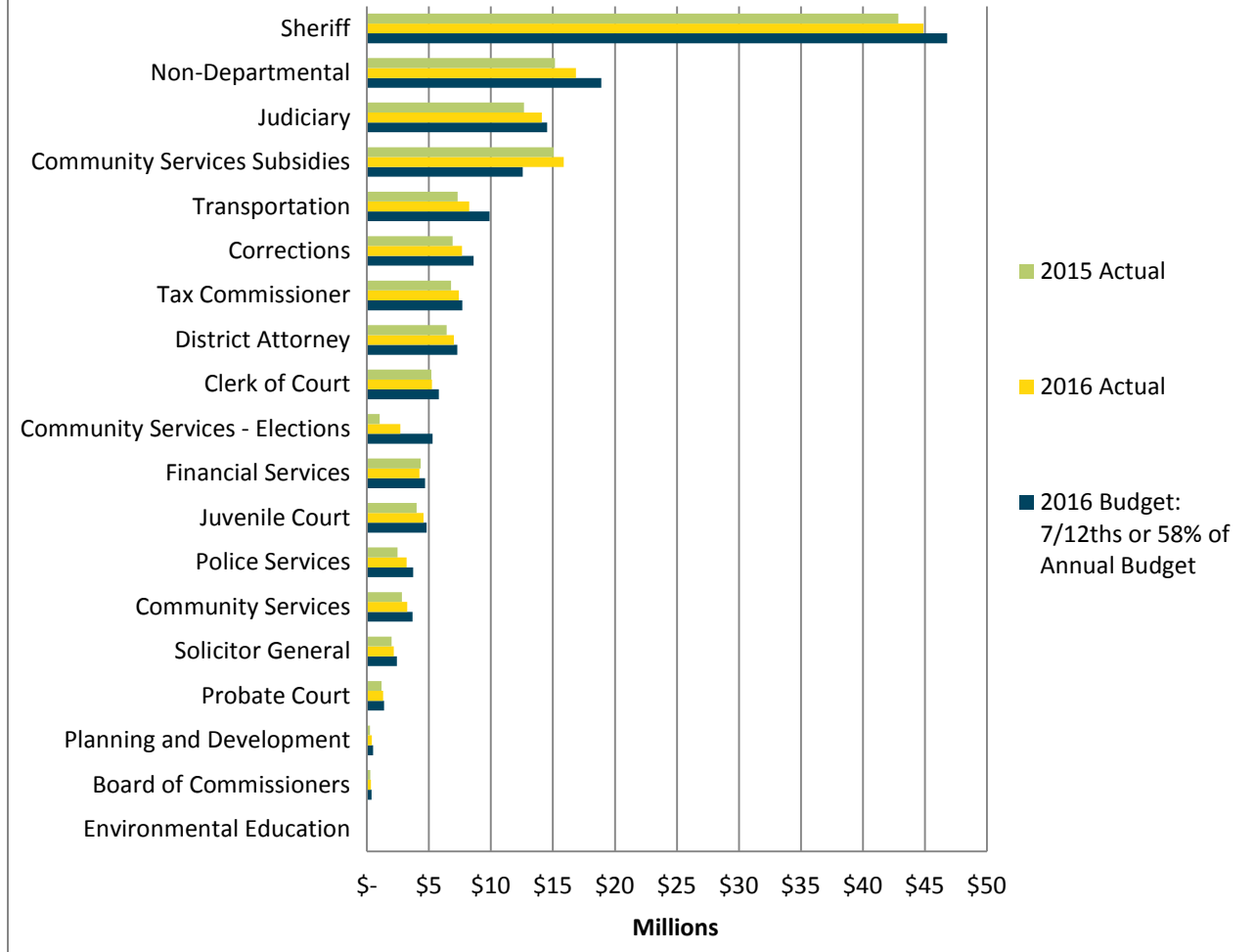
Current year motor vehicle taxes and prior year property taxes make up approximately 57 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, have been billed and will be collected later in the year.

Intergovernmental revenues are approximately 3 percent lower than this same time last year, primarily because federal funds for the District Attorney's staff were reported as intergovernmental revenues in the General Fund last year, but these revenues are being reported directly to the grant fund this year. The decrease in revenues is offset by increases in intergovernmental revenues for the Clerk of Court, Tax Commissioner, and Judiciary.

Charges for services in the General Fund are down approximately 2.4 percent from this same time last year and are coming in under budgeted expectations. This is primarily due to decreases in court fees and Sheriff's fees. The budget versus actual variance is primarily explained by the fact that tax commissions for the Tax Commissioner will not post until the fourth quarter.

Other financing sources are approximately \$58,000 higher than this same time last year, due to sales of surplus land and the timing of a salary reimbursement from an Emergency Management Performance Grant; reimbursements received in July this year were not received until August last year. These increases are offset by a decrease in operating transfers in for a State Criminal Alien Assistance Program (SCAAP) 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.

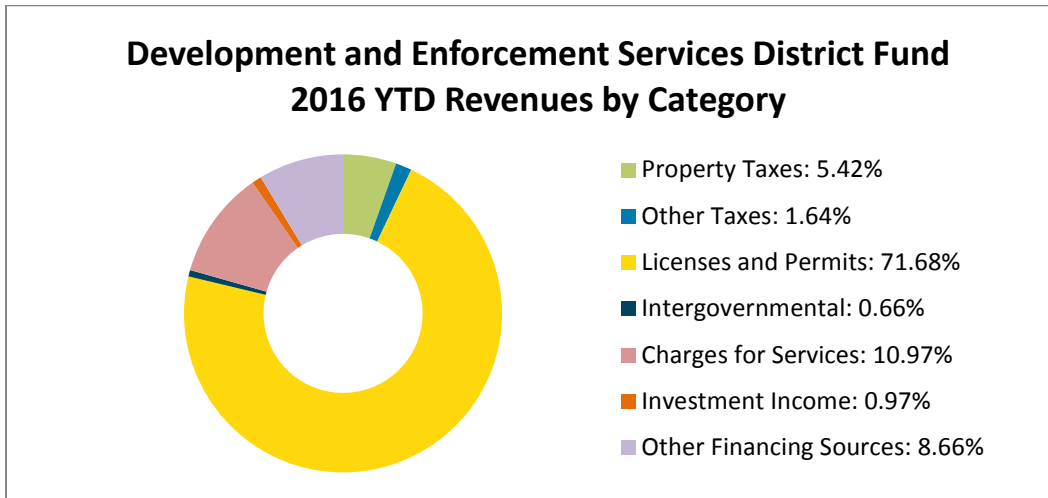
General Fund Budget vs. Actual by Department July 2015-2016 YTD Expenditures



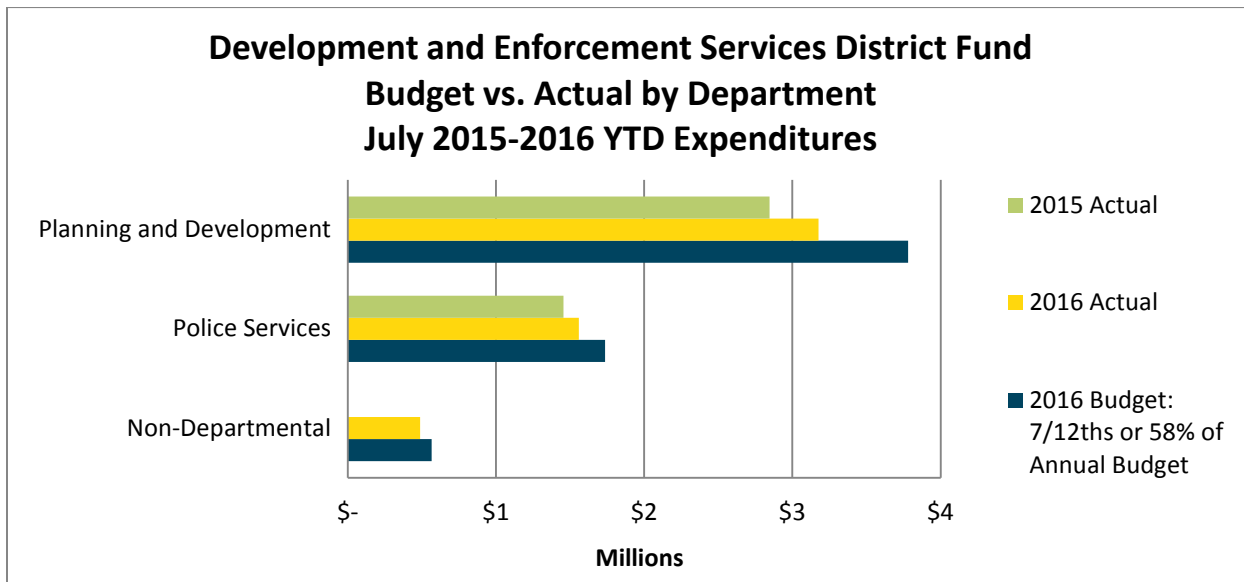
Based on the percentage of the fiscal year that has lapsed, community services subsidies are approximately 26 percent over budget, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made three quarterly payments to most community services subsidy recipients.

Development and Enforcement Services District Fund (page 15)

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.

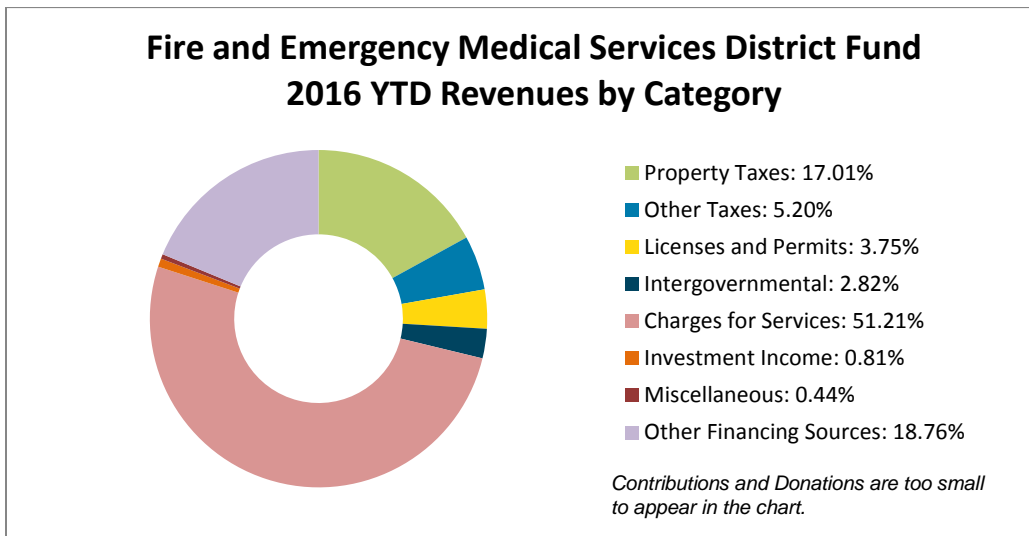


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 57 percent of the fund's annual budget.



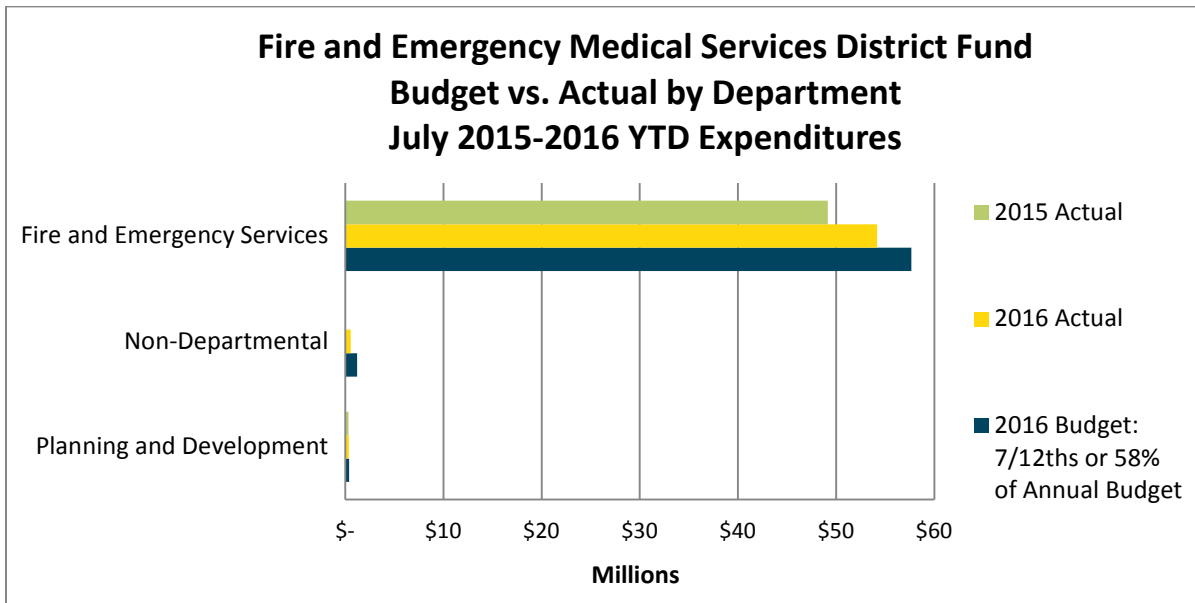
Fire and Emergency Medical Services District Fund (page 16)

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.

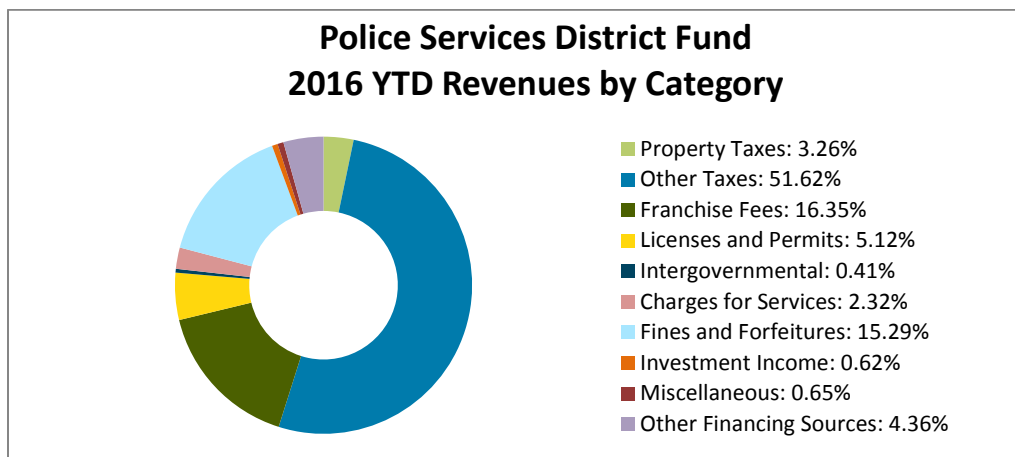
Ambulance fees, which are included in charges for services, are down from this same time last year, and will continue to be monitored throughout the year.



As shown in the chart above, Fire and Emergency Services expenditures are approximately 10 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 remain under budget based on the percentage of the fiscal year that has lapsed.

Police Services District Fund (page 18)

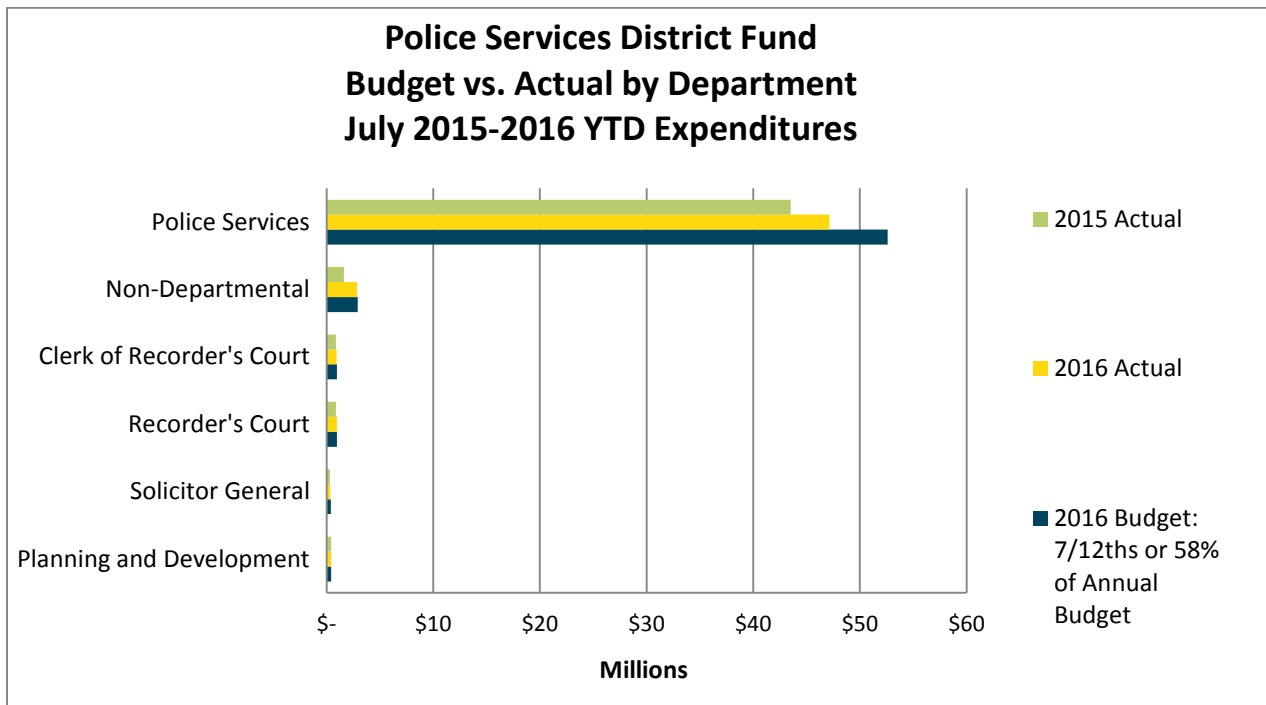
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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

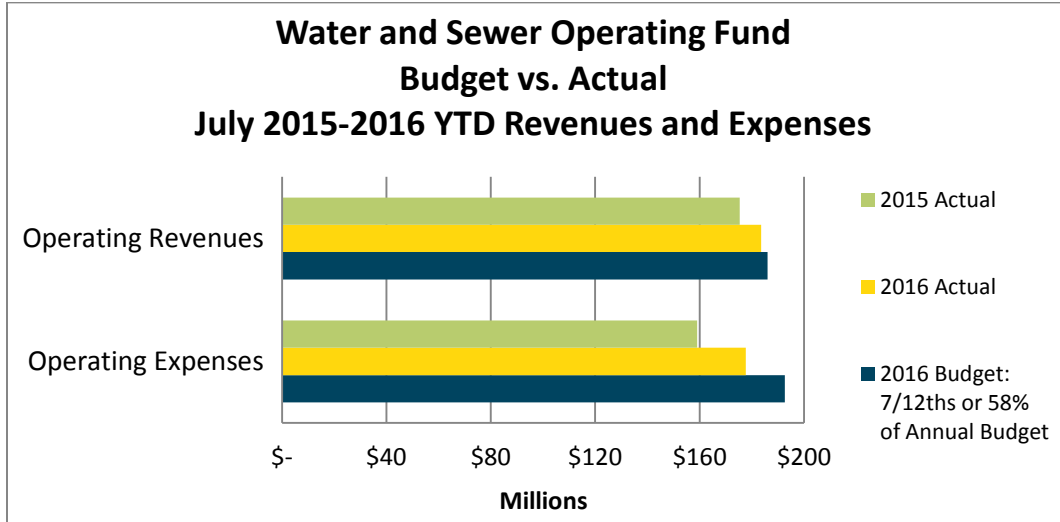
Fines and forfeitures in the Police Services District Fund are coming in slightly lower than this same time last year, and they are currently under budget based on the percentage of the fiscal year that has lapsed. The year-over-year decline is primarily attributable to a decline in Recorder’s Court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



As shown in the chart above, Police Services expenditures are approximately 8 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 46)

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 July 2016 are approximately 4.6 percent, or \$8.1 million, higher than this time last year. The year-over-year increase in revenues is primarily attributable to increases in conservation surcharges, sewer retail revenues, and system development charges. Additionally, year-to-date water consumption is 8.4 percent higher than last year, with the greatest increases occurring in June and July. June water consumption was 18.2 percent higher than June of last year, and July water consumption was 22.1 percent higher than July of last year.

Although revenues are higher than this time last year, they are approximately 1.3 percent, or \$2.4 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through July 2016 are approximately 11.7 percent, or \$18.6 million, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately 7.8 percent, or \$15.0 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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 27,393,729	12.34%	\$ 29,431,935	13.77%
Intergovernmental	3,631,525	3,385,384	1,744,824	51.54%	1,797,899	63.23%
Charges for Services	24,315,098	24,390,723	8,516,835	34.92%	8,726,050	38.79%
Fines and Forfeitures	4,495,461	4,495,461	2,120,575	47.17%	2,500,121	45.84%
Investment Income	547,351	547,351	577,016	105.42%	591,146	115.17%
Contributions and Donations	13,200	26,388	4,173	15.81%	45,653	53.23%
Miscellaneous	1,133,268	1,227,894	1,097,872	89.41%	1,093,773	83.68%
Other Financing Sources	165,000	165,000	204,122	123.71%	145,976	73.78%
Revenues without Use of Fund Balance	256,376,746	256,314,044	41,659,146	16.25%	44,332,553	17.97%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,284,582	-	0.00%	-	-
TOTAL REVENUES	\$ 273,205,416	\$ 272,598,626	\$ 41,659,146	15.28%	\$ 44,332,553	17.97%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 325,060	51.58%	\$ 271,778	37.68%
County Administration	-	101,247	13,506	13.34%	-	-
Financial Services	8,071,420	8,046,184	4,246,830	52.78%	4,346,235	52.97%
Tax Commissioner	13,191,995	13,191,995	7,404,660	56.13%	6,785,393	56.00%
Transportation	17,143,295	16,973,566	8,260,251	48.67%	7,314,292	45.60%
Planning and Development	862,688	854,044	401,452	47.01%	252,519	30.18%
Police Services	6,475,486	6,397,368	3,187,978	49.83%	2,463,204	46.21%
Corrections	14,688,471	14,725,199	7,674,995	52.12%	6,912,858	52.06%
Community Services	6,258,306	6,307,016	3,245,229	51.45%	2,817,286	50.94%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	646,350	72.75%	634,575	75.00%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,173,293	75.00%
Coalition for Health & Human Services	55,074	55,074	41,306	75.00%	41,306	75.00%
Dept of Family & Children's Services	660,638	660,638	495,479	75.00%	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	87,938	75.00%	87,938	75.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	800,865	791,038	335,803	42.45%	345,725	44.61%
Library Subsidy	16,450,791	16,450,791	12,338,093	75.00%	11,751,051	74.29%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	21,539,409	21,529,582	15,871,933	73.72%	15,066,385	73.32%
Community Services - Elections	9,112,381	9,082,626	2,705,722	29.79%	1,033,240	54.92%
Juvenile Court	7,477,996	8,266,065	4,551,594	55.06%	3,998,477	56.38%
Sheriff	79,171,142	80,202,142	44,884,226	55.96%	42,854,446	56.37%
Clerk of Court	9,944,409	9,944,409	5,232,987	52.62%	5,193,798	56.43%
Judiciary	19,134,369	24,897,269	14,100,235	56.63%	12,674,313	56.94%

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Probate Court	2,234,909	2,381,361	1,314,782	55.21%	1,168,287	52.91%
District Attorney	12,891,415	12,498,822	7,002,668	56.03%	6,431,335	54.44%
Solicitor General	4,148,679	4,160,079	2,162,883	51.99%	1,996,395	55.45%
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	3,526,272	58.33%	3,497,302	58.33%
Contribution to Capital Vehicles	101,204	101,204	99,700	98.51%	-	-
Contribution to Local Transit	6,350,572	6,350,572	3,704,500	58.33%	2,811,417	58.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	813,531	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	865,634	63.15%	757,210	57.98%
Other Miscellaneous	120,773	120,773	53,410	44.22%	54,784	36.34%
Pauper Burial	205,000	205,000	58,625	28.60%	109,610	70.72%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	1,779,700	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	460,300	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	62,700	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	4,439,917	56.86%	3,868,069	74.50%
800 MHZ Maintenance	2,891,929	2,891,929	2,560,613	88.54%	2,546,004	88.28%
Other Governmental Agencies	700,349	624,724	147,638	23.63%	119,081	60.27%
Total Non-Departmental	40,228,862	32,409,468	16,856,309	52.01%	15,163,477	52.49%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,598,626	\$ 149,443,300	54.82%	\$ 136,743,718	55.43%

Projected Fund Balance December 31

\$ 128,601,495 **\$ 129,145,583**

Fund Balance as of Report Date

\$ 37,646,011

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 443,203	6.75%	\$ 455,055	7.44%
Intergovernmental	28,687	28,687	23,424	81.65%	17,566	67.20%
Investment Income	-	-	17,989	-	6,672	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 484,616</u>	7.34%	<u>\$ 479,293</u>	7.80%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 4,187,675	99.93%	\$ 4,138,475	99.91%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	4,187,675	99.93%	4,138,475	99.91%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 4,187,675</u>	63.46%	<u>\$ 4,138,475</u>	67.38%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Fund Balance as of Report Date			\$ 12,163,784			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 252,505	4.11%	\$ 300,977	4.95%
Licenses and Permits	3,310,200	3,310,200	2,564,430	77.47%	2,102,498	69.35%
Intergovernmental	28,499	28,499	23,514	82.51%	17,456	70.77%
Charges for Services	497,610	497,610	392,601	78.90%	369,779	89.92%
Investment Income	32,263	32,263	34,765	107.76%	28,325	134.87%
Miscellaneous	-	-	11,632	-	1,508	-
Other Financing Sources	544,742	544,742	309,762	56.86%	269,865	74.50%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 3,589,209	34.01%	\$ 3,090,408	31.13%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,481,572	\$ 3,175,729	49.00%	\$ 2,845,510	48.71%
Police Services	2,976,602	2,976,602	1,559,788	52.40%	1,455,096	57.08%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	486,986	52.91%	-	0.00%
Total Non-Departmental	970,333	970,333	486,986	50.19%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,428,507	5,222,503	50.08%	4,300,606	50.57%
Contribution to Fund Balance	49,179	125,810	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 5,222,503	49.48%	\$ 4,300,606	43.33%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,724,048				
Fund Balance as of Report Date			\$ 6,964,944			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 3,259,628	4.02%	\$ 3,783,861	4.81%
Licenses and Permits	791,422	791,422	549,644	69.45%	485,008	69.16%
Intergovernmental	381,351	484,128	414,311	85.58%	233,482	67.30%
Charges for Services	15,574,100	15,574,100	7,514,257	48.25%	7,915,580	57.23%
Investment Income	125,976	125,976	118,028	93.69%	76,883	112.34%
Contributions and Donations	-	250	1,225	490.00%	100	40.00%
Miscellaneous	30,538	30,613	64,812	211.71%	49,488	164.96%
Other Financing Sources	4,842,147	4,842,147	2,753,437	56.86%	2,398,803	74.50%
TOTAL REVENUES	\$ 102,880,664	\$ 102,983,766	\$ 14,675,342	14.25%	\$ 14,943,205	15.42%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 358,316	54.83%	\$ 320,459	56.72%
Fire and Emergency Services	99,481,865	98,832,248	54,188,205	54.83%	49,158,971	52.97%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	543,741	29.35%	-	0.00%
Total Non-Departmental	2,052,328	2,052,328	543,741	26.49%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,538,025	55,090,262	54.26%	49,479,430	52.44%
Contribution to Fund Balance	693,022	1,445,741	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,983,766	\$ 55,090,262	53.49%	\$ 49,479,430	51.05%
Projected Fund Balance December 31	\$ 46,164,057	\$ 46,916,776				
Fund Balance as of Report Date			\$ 5,056,115			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 2,947	73.60%	\$ 2,736	67.41%
Revenues without Use of Fund Balance	4,004	4,004	2,947	73.60%	2,736	67.41%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 42,777	\$ 42,777	\$ 2,947	6.89%	\$ 2,736	11.02%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 18,680	43.67%	\$ 21,464	86.45%
TOTAL APPROPRIATIONS	\$ 42,777	\$ 42,777	\$ 18,680	43.67%	\$ 21,464	86.45%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 764,409			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 22,508,253	40.25%	\$ 22,063,457	40.45%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,619,722	40.32%	1,603,376	40.29%
Intergovernmental	160,373	160,373	129,543	80.78%	98,271	68.47%
Charges for Services	1,222,717	1,222,717	732,323	59.89%	715,469	58.40%
Fines and Forfeitures	10,885,215	10,885,215	4,830,250	44.37%	4,939,318	49.74%
Investment Income	198,181	198,181	196,059	98.93%	159,504	114.50%
Miscellaneous	336,289	338,789	205,941	60.79%	231,147	94.22%
Other Financing Sources	2,421,074	2,421,074	1,376,718	56.86%	1,199,401	74.50%
TOTAL REVENUES	\$ 103,452,220	\$ 103,454,720	\$ 31,598,809	30.54%	\$ 31,009,943	31.34%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 437,306	60.59%	\$ 409,722	59.01%
Police Services	91,265,154	90,157,949	47,153,889	52.30%	43,522,555	52.01%
Recorder's Court	1,566,808	1,659,708	955,489	57.57%	878,604	56.87%
Solicitor General	650,351	650,351	324,894	49.96%	308,050	41.01%
Clerk of Recorder's Court	1,654,925	1,654,925	918,237	55.49%	872,742	56.26%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,690,978	2,722,683	58.04%	1,500,000	55.83%
Total Non-Departmental	5,231,914	5,011,614	2,843,319	56.73%	1,620,636	56.54%
Appropriations without Contribution to Fund Balance	101,090,919	99,856,314	52,633,134	52.71%	47,612,309	52.27%
Contribution to Fund Balance	2,361,301	3,598,406	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,454,720	\$ 52,633,134	50.88%	\$ 47,612,309	48.11%
Projected Fund Balance December 31	\$ 48,324,566	\$ 49,561,671				
Fund Balance as of Report Date			\$ 24,928,940			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 1,791,763	6.89%	\$ 1,847,853	7.37%
Intergovernmental	119,196	121,196	92,723	76.51%	69,531	67.19%
Charges for Services	4,163,019	4,163,019	3,025,843	72.68%	2,851,888	71.02%
Investment Income	56,435	56,435	55,543	98.42%	40,751	77.81%
Contributions and Donations	67,600	72,770	8,620	11.85%	7,110	71.60%
Miscellaneous	2,163,483	2,175,257	1,607,024	73.88%	1,478,143	72.31%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 6,581,516</u>	20.18%	<u>\$ 6,295,276</u>	20.10%
Appropriations:						
Community Services	\$ 32,142,263	\$ 31,985,690	\$ 17,314,445	54.13%	\$ 16,276,392	52.43%
Support Services	149,456	149,456	95,950	64.20%	72,848	48.41%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	719	4.43%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>719</u>	1.09%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,201,378	17,411,114	54.07%	16,349,240	52.38%
Contribution to Fund Balance	235,803	411,320	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,698</u>	<u>\$ 17,411,114</u>	53.39%	<u>\$ 16,349,240</u>	52.21%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,280,585				
Fund Balance as of Report Date			\$ 5,039,667			

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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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburr Road interchange adjacent to the city of Norcross.

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 435	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435</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>\$ 12,542</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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 1,827	1.59%	\$ 1,742	1.48%
Investment Income	6,149	6,149	5,297	86.14%	4,306	73.00%
Revenues without Use of Fund Balance	121,289	121,289	7,124	5.87%	6,048	4.90%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 7,124	5.86%	\$ 6,048	4.90%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 64,213	52.81%	\$ 63,306	52.29%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 64,213	52.81%	\$ 63,306	51.33%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,219,695			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 7,045,227	\$ 63,993	0.91%	\$ 79,923	1.16%
Investment Income	7,007	7,007	5,083	72.54%	5,599	65.55%
Miscellaneous	-	-	78,610	-	-	-
Revenues without Use of Fund Balance	6,982,007	7,052,234	147,686	2.09%	85,522	1.24%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,667,591	\$ 7,737,818	\$ 147,686	1.91%	\$ 85,522	1.10%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,737,818	\$ 3,629,055	46.90%	\$ 3,501,012	45.10%
TOTAL APPROPRIATIONS	\$ 7,667,591	\$ 7,737,818	\$ 3,629,055	46.90%	\$ 3,501,012	45.10%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ (1,480,549)			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 363,830	58.31%	\$ 368,461	39.91%
Investment Income	2,465	2,465	1,371	55.62%	1,578	-
Revenues without Use of Fund Balance	626,408	626,408	365,201	58.30%	370,039	40.08%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 365,201	38.04%	\$ 370,039	38.55%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 505,310	52.64%	\$ 298,713	31.12%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 505,310	52.64%	\$ 298,713	31.12%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,239,648			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 51,861	67.35%	\$ 46,498	65.03%
Miscellaneous	6,000	6,000	4,911	81.85%	4,451	57.81%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 56,772</u>	68.40%	<u>\$ 50,949</u>	64.33%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 19,458	32.04%	\$ 21,476	28.53%
Appropriations without Contribution to Fund Balance	60,725	60,725	19,458	32.04%	21,476	28.53%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 19,458</u>	23.44%	<u>\$ 21,476</u>	27.12%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 194,923			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 445,868	52.89%	\$ 491,297	52.04%
Investment Income	-	-	2,165	-	973	-
Miscellaneous	-	-	1,294	-	1,215	-
Revenues without Use of Fund Balance	842,968	842,968	449,327	53.30%	493,485	52.27%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 449,327	39.80%	\$ 493,485	41.11%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 247,942	55.65%	\$ 239,491	44.81%
Solicitor General	683,446	683,446	319,372	46.73%	296,856	44.57%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 567,314	50.25%	\$ 536,347	44.68%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,199,222			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Fines and Forfeitures	\$ -	\$ 22,216	\$ 22,216	100.00%	\$ -	-
Investment Income	-	-	140	-	169	196.51%
Revenues without Use of Fund Balance	-	22,216	22,356	100.63%	169	196.51%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 167,730	\$ 22,356	13.33%	\$ 169	0.08%
Appropriations:						
District Attorney	\$ 145,514	\$ 167,730	\$ 9,091	5.42%	\$ 30,421	14.14%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 167,730	\$ 9,091	5.42%	\$ 30,421	14.14%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 299,564			

YTD financial report 2016 gwinnettcouuty

E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 10,587,975	66.77%	\$ 8,829,894	63.38%
Investment Income	130,922	130,922	128,747	98.34%	93,728	69.26%
Miscellaneous	-	-	1,944	-	2,686	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	10,718,666	67.04%	8,926,308	63.45%
Use of Fund Balance	4,692,077	4,319,972	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,308,950	\$ 10,718,666	52.78%	\$ 8,926,308	48.24%
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,185,461	\$ 8,070,220	49.86%	\$ 7,432,257	50.31%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
Other Governmental Agencies	3,803,489	3,803,489	3,803,488	100.00%	3,417,801	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	4,123,489	4,123,489	3,803,488	92.24%	3,417,801	91.58%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,308,950	\$ 11,873,708	58.47%	\$ 10,850,058	58.63%
Projected Fund Balance December 31	\$ 21,594,869	\$ 21,966,974				
Fund Balance as of Report Date			\$ 25,131,904			

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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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 39,894	77.20%	\$ 29,911	51.76%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 39,894</u>	77.20%	<u>\$ 29,911</u>	51.76%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 28,466	58.92%	\$ 33,517	64.99%
Appropriations without Contribution to Fund Balance	48,313	48,313	28,466	58.92%	33,517	64.99%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 28,466</u>	55.08%	<u>\$ 33,517</u>	58.00%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 108,739			

YTD financial report 2016 gwinnettcouuty

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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 53,364	\$ 58,969	110.50%	\$ 148,659	108.44%
Revenues without Use of Fund Balance	-	53,364	58,969	110.50%	148,659	108.44%
Use of Fund Balance	1,563,552	1,510,188	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,563,552	\$ 1,563,552	\$ 58,969	3.77%	\$ 148,659	14.38%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 742,792	47.51%	\$ 178,526	17.26%
TOTAL APPROPRIATIONS	\$ 1,563,552	\$ 1,563,552	\$ 742,792	47.51%	\$ 178,526	17.26%
Projected Fund Balance December 31	\$ 707,108	\$ 760,472				
Fund Balance as of Report Date			\$ 1,586,837			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 303,960	\$ 304,425	100.15%	\$ 129,616	104.44%
Miscellaneous	-	-	136	-	50	-
Revenues without Use of Fund Balance	-	303,960	304,561	100.20%	129,666	104.48%
Use of Fund Balance	708,060	404,100	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 304,561	43.01%	\$ 129,666	14.73%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 271,509	38.35%	\$ 231,456	26.29%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 271,509	38.35%	\$ 231,456	26.29%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,126,234				
Fund Balance as of Report Date			\$ 2,563,386			

YTD financial report 2016 gwinnettcountry

Sheriff Inmate Fund (090)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 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%	\$ 312,665	56.16%
Revenues without Use of Fund Balance	642,936	642,936	258,572	40.22%	312,665	56.16%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 733,466	\$ 733,466	\$ 258,572	35.25%	\$ 312,665	56.01%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 382,272	52.12%	\$ 271,404	48.62%
TOTAL APPROPRIATIONS	\$ 733,466	\$ 733,466	\$ 382,272	52.12%	\$ 271,404	48.62%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,448,900			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 140,853	\$ 144,772	102.78%	\$ 36,319	128.37%
Investment Income	-	-	171	-	127	208.20%
Revenues without Use of Fund Balance	-	140,853	144,943	102.90%	36,446	128.54%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 215,853	\$ 144,943	67.15%	\$ 36,446	35.26%
Appropriations:						
Sheriff	\$ 75,000	\$ 215,853	\$ 25,000	11.58%	\$ 2,915	2.82%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 215,853	\$ 25,000	11.58%	\$ 2,915	2.82%
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Fund Balance as of Report Date			\$ 431,992			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 12,671	\$ 12,671	100.00%	\$ 118,386	108.45%
Investment Income	-	-	232	-	260	209.68%
Revenues without Use of Fund Balance	-	12,671	12,903	101.83%	118,646	108.57%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,000</u>	<u>\$ 162,671</u>	<u>\$ 12,903</u>	7.93%	<u>\$ 118,646</u>	45.76%
Appropriations:						
Sheriff	\$ 150,000	\$ 162,671	\$ 65,271	40.12%	\$ 22,950	8.85%
TOTAL APPROPRIATIONS	<u>\$ 150,000</u>	<u>\$ 162,671</u>	<u>\$ 65,271</u>	40.12%	<u>\$ 22,950</u>	8.85%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 407,690			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,011	\$ 76,011	100.00%	\$ 5,560	100.02%
Investment Income	-	-	77	-	71	208.82%
Revenues without Use of Fund Balance	-	76,011	76,088	100.10%	5,631	100.68%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,000	\$ 136,011	\$ 76,088	55.94%	\$ 5,631	6.99%
Appropriations:						
Sheriff	\$ 60,000	\$ 136,011	\$ 48,975	36.01%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 60,000	\$ 136,011	\$ 48,975	36.01%	\$ -	0.00%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 160,783			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 441,450	50.45%	\$ 470,045	56.98%
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	1,715,120	63.60%	1,760,982	66.98%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 1,715,120	63.58%	\$ 1,760,982	65.74%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 2,682,277	99.44%	\$ 2,670,198	99.69%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 2,682,277	99.44%	\$ 2,670,198	99.69%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 139,021			

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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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 10,016	100.16%	\$ 21,760	217.60%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,016</u>	100.16%	<u>\$ 21,760</u>	217.60%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 213,659			

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Tourism Fund (050)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 4,728,998	54.86%	\$ 4,568,394	63.04%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	9,747	649.80%	3,590	299.17%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 4,738,745</u>	54.96%	<u>\$ 4,571,984</u>	60.01%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 1,226,403	24.91%	\$ 1,276,503	25.90%
Tourism	3,435,703	3,435,703	2,512,061	73.12%	2,034,521	75.63%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	3,738,464	44.73%	3,311,024	43.46%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,738,464</u>	43.36%	<u>\$ 3,311,024</u>	43.46%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 9,640,120			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 110,059	71.70%	\$ 100,501	74.45%
Miscellaneous	770,000	770,000	473,262	61.46%	472,588	65.64%
Revenues without Use of Net Position	923,500	923,500	583,321	63.16%	573,089	67.03%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 976,726	\$ 583,321	59.72%	\$ 573,089	64.03%
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 432,303	44.26%	\$ 428,767	47.96%
TOTAL APPROPRIATIONS	\$ 987,487	\$ 976,726	\$ 432,303	44.26%	\$ 428,767	47.90%
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,108,173			

* 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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,873,958	53.37%	\$ 1,890,408	53.84%
Investment Income	28,595	28,595	16,732	58.51%	5,382	61.16%
Miscellaneous	22,000	22,000	256,800	1,167.27%	8,490	38.59%
Other Financing Sources	6,350,572	6,350,572	3,704,500	58.33%	2,811,417	58.33%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 5,851,990	59.04%	\$ 4,715,697	53.23%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 31,517	45.07%	\$ 28,648	26.79%
Transportation	9,552,460	9,552,460	3,657,165	38.29%	3,317,623	37.91%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	3,688,682	38.33%	3,346,271	37.78%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 3,688,682	37.21%	\$ 3,346,271	37.78%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 6,337,036			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 361,630	48.22%	\$ 374,636	49.95%
Charges for Services	43,198,088	43,198,088	25,481,885	58.99%	25,157,875	58.96%
Investment Income	214,345	214,345	214,656	100.15%	191,100	94.14%
Miscellaneous	50	50	307	614.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 26,058,478</u>	59.01%	<u>\$ 25,723,612</u>	58.97%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,607,567	\$ 20,620,183	48.40%	\$ 20,229,830	47.96%
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	20,620,183	48.38%	20,229,830	47.96%
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>\$ 20,620,183</u>	46.69%	<u>\$ 20,229,830</u>	46.38%
Projected Net Position December 31	\$ 15,333,439	\$ 15,333,439				
Net Position as of Report Date			\$ 19,226,818			

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

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

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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			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 398,881	1.28%	\$ 476,958	1.53%
Investment Income	106,347	106,347	136,686	128.53%	93,333	190.99%
Miscellaneous	20,150	20,150	1,593	7.91%	1,585	7.87%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 537,160	1.71%	\$ 571,876	1.83%
Appropriations:						
Planning and Development	\$ 482,742	\$ 462,903	\$ 215,998	46.66%	\$ 214,299	46.52%
Water Resources*	29,373,832	29,288,716	4,235,357	14.46%	4,147,623	13.65%
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	29,831,619	4,451,355	14.92%	4,361,922	14.12%
Working Capital Reserve	1,417,963	1,522,918	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 4,451,355	14.20%	\$ 4,361,922	13.94%
Projected Net Position December 31	\$ 25,891,833	\$ 25,996,788				
Net Position as of Report Date			\$ 20,559,675			

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

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Water and Sewer Operating Fund (501)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 168,887,442	56.03%	\$ 162,070,381	54.19%
Investment Income	460,000	460,000	640,754	139.29%	349,957	104.95%
Contributions and Donations	16,713,974	16,713,974	13,874,890	83.01%	12,484,892	69.87%
Miscellaneous	240,000	241,560	159,148	65.88%	508,337	211.81%
Revenues without Use of Net Position	318,816,807	318,818,367	183,562,234	57.58%	175,413,567	55.24%
Use of Net Position	12,476,982	11,512,740	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,331,107	\$ 183,562,234	55.57%	\$ 175,413,567	55.24%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 499,109	53.63%	\$ 547,358	49.46%
Water Resources*	330,263,152	329,300,470	177,180,671	53.81%	158,546,615	53.60%
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	\$ 330,331,107	\$ 177,679,780	53.79%	\$ 159,093,973	50.10%
Projected Net Position December 31	\$ 119,790,044	\$ 120,754,286				
Net Position as of Report Date			\$ 138,149,480			

* 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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 28,585,144	52.44%	\$ 22,954,880	58.30%
Investment Income	88,350	88,350	21,528	24.37%	53,543	82.26%
Miscellaneous	1,480,994	1,480,994	865,469	58.44%	838,839	58.87%
Other Financing Sources	-	-	-	-	17,872	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 29,472,141	52.56%	\$ 23,865,134	48.06%
Appropriations:						
Financial Services	\$ 8,263,889	\$ 8,214,574	\$ 4,483,545	54.58%	\$ 4,206,144	55.10%
County Administration	4,733,378	4,733,378	2,288,381	48.35%	1,975,012	44.34%
Human Resources	3,455,094	3,439,047	1,788,335	52.00%	1,688,812	50.91%
Information Technology Services	25,490,656	25,207,902	13,805,109	54.77%	12,426,672	56.60%
Law	2,220,195	2,220,195	1,269,798	57.19%	1,198,087	55.13%
Support Services	10,240,470	10,180,531	5,384,508	52.89%	4,470,721	47.76%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	326,258	45.22%	229,583	31.82%
Total Non-Departmental	721,500	721,500	326,258	45.22%	229,583	30.22%
Appropriations without Working Capital Reserve	55,125,182	54,717,127	29,345,934	53.63%	26,195,031	52.76%
Working Capital Reserve	952,737	1,360,792	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 29,345,934	52.33%	\$ 26,195,031	52.76%
Projected Net Position December 31	\$ 4,238,662	\$ 4,646,717				
Net Position as of Report Date			\$ 3,412,132			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 583,298	58.33%	\$ 583,332	58.33%
Investment Income	11,000	11,000	9,493	86.30%	8,943	81.30%
TOTAL REVENUES	<u>\$ 1,011,000</u>	<u>\$ 1,011,000</u>	<u>\$ 592,791</u>	58.63%	<u>\$ 592,275</u>	58.34%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 209,696	20.83%	\$ 285,126	28.08%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	209,696	20.83%	285,126	28.08%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 1,011,000</u>	<u>\$ 1,011,000</u>	<u>\$ 209,696</u>	20.74%	<u>\$ 285,126</u>	28.08%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,110,766			

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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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 2,865,500	45.83%	\$ 2,721,382	45.76%
Miscellaneous	345,347	345,347	276,671	80.11%	260,769	92.47%
TOTAL REVENUES	\$ 6,597,556	\$ 6,597,556	\$ 3,142,171	47.63%	\$ 2,982,151	47.88%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,483,015	\$ 3,270,602	50.45%	\$ 3,089,053	51.09%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,493,015	3,270,602	50.37%	3,089,053	51.08%
Working Capital Reserve	15,852	104,541	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,597,556	\$ 6,597,556	\$ 3,270,602	49.57%	\$ 3,089,053	49.59%
Projected Net Position December 31	\$ 2,333,660	\$ 2,422,349				
Net Position as of Report Date			\$ 2,189,377			

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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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 29,038,703	59.85%	\$ 24,214,510	54.39%
Investment Income	163,767	163,767	146,662	89.56%	164,789	113.96%
Miscellaneous	-	-	736,397	-	399,767	-
Revenues without Use of Net Position	48,679,742	48,679,742	29,921,762	61.47%	24,779,066	55.48%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 29,921,762	59.81%	\$ 24,779,066	50.96%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 29,003,950	57.99%	\$ 25,184,893	51.79%
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	\$ 29,003,950	57.97%	\$ 25,184,893	51.79%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 32,811,427			

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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 07/31/2016	Actuals YTD as of 07/31/2016	% Actual to Current Budget	Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 2,915,901	58.32%	\$ 1,460,750	58.33%
Investment Income	96,000	96,000	58,058	60.48%	66,687	69.47%
Miscellaneous	-	-	12,405	-	9,654	-
Revenues without Use of Net Position	5,096,000	5,096,000	2,986,364	58.60%	1,537,091	59.12%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 2,986,364	41.97%	\$ 1,537,091	22.23%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 4,069,540	57.27%	\$ 4,598,407	66.50%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,115,444	\$ 7,115,444	\$ 4,069,540	57.19%	\$ 4,598,407	66.50%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 10,524,607			

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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 07/31/2016	Actuals YTD as of 07/31/2016		Actuals YTD as of 07/31/2015	% Actual to 07/31/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 2,041,480	58.33%	\$ 1,283,334	58.33%
Investment Income	40,000	40,000	77,938	194.85%	69,083	172.71%
Miscellaneous	-	-	321	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	2,119,739	59.88%	1,352,417	60.38%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 2,119,739	48.81%	\$ 1,352,417	31.33%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 1,568,876	36.21%	\$ 1,766,026	40.91%
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	\$ 1,568,876	36.13%	\$ 1,766,026	40.91%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,752,338			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 07/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Intergovernmental	\$ 3,631,525	\$ 3,385,384	\$ (246,141)	GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	\$ -	\$ 70,000
				GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(316,141)
				Total: Intergovernmental	-	(246,141)
Charges for Services	24,315,098	24,390,723	75,625	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	75,625	75,625
Contributions and Donations	13,200	26,388	13,188	GCID 20160494 Approval to accept donations received 1/1/16 through 3/31/16 to the Gwinnett Animal Welfare and Enforcement Shelter.	-	1,988
				GCID 20160599 Approval to accept donation and execute agreement with FRIENDS of Gwinnett County Senior Services, Inc. Funds will be used to provide services and support to older adults through the Community Living Program.	-	11,200
				Total: Contributions and Donations	-	13,188
Miscellaneous	1,133,268	1,227,894	94,626	GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	74,626
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	20,000
				Total: Miscellaneous	-	94,626

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Use of Fund Balance	7,828,670	7,284,582	(544,088)	To adjust budget for 90 day job vacancies.	(95,042)	(500,114)
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	(74,626)
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				GCID 20160592 Approval for the Chairman to execute a Lease Agreement with Madison Ventures, LTD., for 1.093 acres at intersection of Tree Lane and Scenic Highway.	-	(20,000)
				Total: Use of Fund Balance	(95,042)	(544,088)
Total: General Fund			(606,790)		(19,417)	(606,790)
Fire and Emergency Medical Services District Fund (102)						
Intergovernmental	381,351	484,128	102,777	GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	102,777	102,777
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Miscellaneous	30,538	30,613	75	GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
Total: Fire and Emergency Medical Services District Fund			103,102		102,777	103,102
Police Services District Fund (106)						
Miscellaneous	336,289	338,789	2,500	GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
Total: Police Services District Fund			2,500		-	2,500

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

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	6,975,000	7,045,227	70,227	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				Total: Charges for Services	-	70,227
<i>Total: Street Lighting Fund</i>			70,227		-	70,227
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	22,216	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,216	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		22,216	22,216
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,319,972	(372,105)	To adjust budget for 90 day job vacancies.	(42,618)	(372,105)
<i>Total: E-911 Fund</i>			(372,105)		(42,618)	(372,105)
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.	-	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.	-	(53,364)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Special State Fund (072)						
Fines and Forfeitures	-	303,960	303,960	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	14,422	303,960
Use of Fund Balance	708,060	404,100	(303,960)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(14,422)	(303,960)
<i>Total: Police Special State Fund</i>			-		-	-
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.		12,671
<i>Total: Sheriff Special Treasury Fund</i>			12,671		-	12,671
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	76,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,078	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		30,078	76,011
Airport Operating Fund (520)						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Water and Sewer Operating Fund (501)						
Miscellaneous	240,000	241,560	1,560	GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	1,560	1,560
Use of Net Position	12,476,982	11,512,740	(964,242)	To adjust budget for 90 day job vacancies.	(69,342)	(962,682)
				GCID 20160518 Approval for the Chairman to execute necessary documents to grant 0.014 acre of permanent sewer easement and 0.014 acre of temporary construction easement. Tax Parcel No. R5178 058.	(1,560)	(1,560)
<i>Total: Water and Sewer Operating Fund</i>			(962,682)		(69,342)	(962,682)
<i>Total Revenue Budget Adjustments</i>			\$ (1,505,814)		\$ 23,864	\$ (1,505,814)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 07/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
County Administration	\$ -	\$ 101,247	\$ 101,247	To adjust budget for 90 day job vacancies.	\$ (50,003)	\$ (50,003)
				GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	151,250	151,250
				Total: County Administration	101,247	101,247
Financial Services	8,071,420	8,046,184	(25,236)	To adjust budget for 90 day job vacancies.	-	(25,236)
Transportation	17,143,295	16,973,566	(169,729)	To adjust budget for 90 day job vacancies.	(45,039)	(169,729)
Planning and Development	862,688	854,044	(8,644)	To adjust budget for 90 day job vacancies.	-	(8,644)
Police Services	6,475,486	6,397,368	(78,118)	To adjust budget for 90 day job vacancies.	-	(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
				Total: Police Services	-	(78,118)
Corrections	14,688,471	14,725,199	36,728	To adjust budget for 90 day job vacancies.	-	(17,872)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	3,000	54,600
				Total: Corrections	3,000	36,728
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
				Total: Community Services	-	48,710
Community Services - Elections	9,112,381	9,082,626	(29,755)	To adjust budget for 90 day job vacancies.	-	(29,755)
Community Services Subsidies: Library In-House Services	800,865	791,038	(9,827)	To adjust budget for 90 day job vacancies.	-	(9,827)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Juvenile Court	7,477,996	8,266,065	788,069	Transfer from Non-Departmental: Court Reporters Reserve.	34,100	196,100
				Transfer from Non-Departmental: Indigent Defense Reserve.	98,800	499,300
				Transfer from Non-Departmental: Court Interpreters Reserve.	21,400	91,800
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	154,300	788,069
Sheriff	79,171,142	80,202,142	1,031,000	Transfer from Non-Departmental Inmate Medical Reserve.	259,700	1,031,000
Judiciary	19,134,369	24,897,269	5,762,900	Transfer from Non-Departmental: Indigent Defense Reserve.	627,500	3,629,700
				Transfer from Non-Departmental: Court Interpreters Reserve.	92,400	401,000
				Transfer from Non-Departmental: Court Reporters Reserve.	331,000	1,732,200
				Total: Judiciary	1,050,900	5,762,900
Probate Court	2,234,909	2,381,361	146,452	Transfer from Non-Departmental: Court Interpreters Reserve.	1,500	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	28,200	91,300
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Total: Probate Court	29,700	146,452
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,160,079	11,400	Transfer from Non-Departmental: Court Reporters Reserve.	100	11,400
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	813,531	(1,086,469)	Transfer to Corrections.	(3,000)	(54,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	(259,700)	(1,031,000)
				Total: Prisoner Medical Reserve	(262,700)	(1,086,469)
Indigent Defense Reserve	6,000,000	1,779,700	(4,220,300)	Transfer to Juvenile Court.	(98,800)	(499,300)
				Transfer to Judiciary.	(627,500)	(3,629,700)
				Transfer to Probate Court.	(28,200)	(91,300)
				Total: Indigent Defense Reserve	(754,500)	(4,220,300)
Court Reporters Reserve	2,400,000	460,300	(1,939,700)	Transfer to Juvenile Court.	(34,100)	(196,100)
				Transfer to Judiciary.	(331,000)	(1,732,200)
				Transfer to Solicitor General.	(100)	(11,400)
				Total: Court Reporters Reserve	(365,200)	(1,939,700)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Interpreters Reserve	560,000	62,700	(497,300)	Transfer to Juvenile Court.	(21,400)	(91,800)
				Transfer to Judiciary.	(92,400)	(401,000)
				Transfer to Probate Court.	(1,500)	(4,500)
				Total: Court Interpreters Reserve	(115,300)	(497,300)
Other Governmental Agencies	700,349	624,724	(75,625)	GCID 20160640 Approval for the Chairman to execute a Memorandum of Understanding with Gwinnett Clean & Beautiful Services regarding stewardship and education. Approval to add three positions and reallocate funding.	(75,625)	(75,625)
Total Non-Departmental			(7,819,394)		(1,573,325)	(7,819,394)
<i>Total: General Fund</i>			(606,790)		(19,417)	(606,790)
Development and Enforcement Services District Fund (104)						
Planning and Development	6,558,203	6,481,572	(76,631)	To adjust budget for 90 day job vacancies.	(10,435)	(76,631)
Contribution to Fund Balance	49,179	125,810	76,631	To adjust budget for 90 day job vacancies.	10,435	76,631
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,832,248	(649,617)	To adjust budget for 90 day job vacancies.	(155,535)	(752,719)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
				GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	-	75
				GCID 20151029 Approval to accept the Georgia Trauma Care Network Commission Grant to be used for reimbursement of any trauma related equipment. This funding will be used for the purchase of alternative protective helmets.	102,777	102,777
Total Fire and Emergency Services					(52,758)	(649,617)
Contribution to Fund Balance	693,022	1,445,741	752,719	To adjust budget for 90 day job vacancies.	155,535	752,719
<i>Total: Fire and Emergency Services District Fund</i>			103,102		102,777	103,102

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	91,265,154	90,157,949	(1,107,205)	To adjust budget for 90 day job vacancies.	(165,516)	(1,234,605)
				Transfer from Non-Departmental: Inmate Medical Reserve.	29,800	127,400
				Total: Police Services	(135,716)	(1,107,205)
Recorder's Court	1,566,808	1,659,708	92,900	Transfer from Non-Departmental: Indigent Defense Reserve.	2,900	25,400
				Transfer from Non-Departmental: Court Interpreters Reserve.	13,900	67,500
				Total: Recorder's Court	16,800	92,900
Non-Departmental	5,231,914	5,011,614	(220,300)	Transfer to Recorder's Court - From Indigent Defense Reserve.	(2,900)	(25,400)
				Transfer to Police Services - From Inmate Medical Reserve.	(29,800)	(127,400)
				Transfer to Recorder's Court - From Court Interpreters Reserve.	(13,900)	(67,500)
				Total: Non-Departmental	(46,600)	(220,300)
Contribution to Fund Balance	2,361,301	3,598,406	1,237,105	To adjust budget for 90 day job vacancies.	165,516	1,234,605
				GCID 20160111 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				Total: Contribution to Fund Balance	165,516	1,237,105
Total: Police Services District Fund			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	32,142,263	31,985,690	(156,573)	To adjust budget for 90 day job vacancies.	-	(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	-	(156,573)
Contribution to Fund Balance	235,803	411,320	175,517	To adjust budget for 90 day job vacancies.	-	163,573
				GCID 20160112 Approval for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	9,274
				GCID 20160496 Approval to accept donations received by Gwinnett County Parks and Recreation from 12/15/15 through 03/31/16.	170	170
				Total: Contribution to Fund Balance	170	175,517
<i>Total: Recreation Fund</i>			18,944		170	18,944

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,667,591	7,737,818	70,227	GCID 20160560 Approval for the Chairman to execute the 2nd Amendment to the Cooperation Agreement with the Gwinnett Place CID for street light improvements.	-	18,231
				GCID 20160561 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Evermore Community Improvement District for street light improvements.	-	45,657
				GCID 20160562 Approval for the Chairman to execute an Amendment to the Cooperation Agreement with the Gwinnett Village Community Improvement District for street light improvements.	-	6,339
				Total: Transportation	-	70,227
<i>Total: Street Lighting Fund</i>			70,227		-	70,227
District Attorney Federal Asset Sharing (080)						
District Attorney	145,514	167,730	22,216	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	22,216	22,216
<i>Subtotal: District Attorney Federal Asset Sharing Fund</i>			22,216		22,216	22,216
E-911 Fund (095)						
Police Services	16,557,566	16,185,461	(372,105)	To adjust budget for 90 day job vacancies.	(42,618)	(372,105)
<i>Total: E-911 Fund</i>			(372,105)		(42,618)	(372,105)
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.	-	12,671
<i>Total: Sheriff Special Treasury Fund</i>			12,671		-	12,671

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Sheriff Special Operations	60,000	136,011	76,011	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	30,078	76,011
<i>Total: Sheriff Special State Fund</i>			76,011		30,078	76,011
Airport Operating Fund (520)						
Transportation	987,487	976,726	(10,761)	To adjust budget for 90 day job vacancies.	-	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		-	(10,761)
Stormwater Operating Fund (590)						
Planning and Development	482,742	462,903	(19,839)	To adjust budget for 90 day job vacancies.	-	(19,839)
Water Resources	29,373,832	29,288,716	(85,116)	To adjust budget for 90 day job vacancies.	(43,388)	(85,116)
Working Capital Reserve	1,417,963	1,522,918	104,955	To adjust budget for 90 day job vacancies.	43,388	104,955
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,300,470	(962,682)	To adjust budget for 90 day job vacancies.	(69,342)	(962,682)
<i>Total: Water and Sewer Operating Fund</i>			(962,682)		(69,342)	(962,682)
Administrative Support Fund (665)						
Financial Services	8,263,889	8,214,574	(49,315)	To adjust budget for 90 day job vacancies.	(14,756)	(49,315)
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.	-	(282,754)
Support Services	10,240,470	10,180,531	(59,939)	To adjust budget for 90 day job vacancies.	(15,920)	(59,939)
Working Capital Reserve	952,737	1,360,792	408,055	To adjust budget for 90 day job vacancies.	30,676	408,055
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management (610)						
Support Services	6,571,704	6,483,015	(88,689)	To adjust budget for 90 day job vacancies.	-	(88,689)
Working Capital Reserve	15,852	104,541	88,689	To adjust budget for 90 day job vacancies.	-	88,689
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,505,814)		\$ 23,864	\$ (1,505,814)