

2017 Budget Preparation

Fiscal year 2017 budget preparation continues. All capital budget requests have been submitted by departments. The Board of Commissioners will hold strategic planning days in late May, which will be followed by an official fiscal year 2017 budget kickoff in June.

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

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

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

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

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

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

Charges for services in the E-911 Fund are up approximately 75 percent from this same time last year. Factors contributing to this year-over-year increase include:

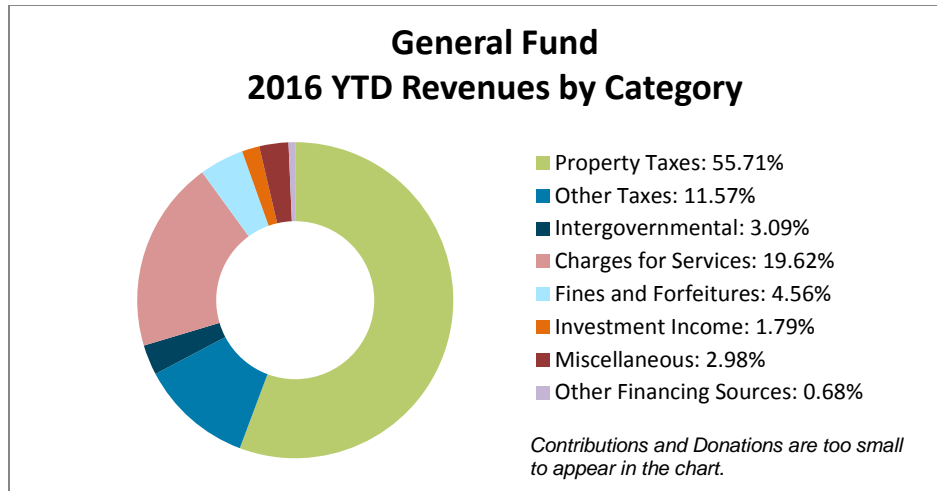
- Increases in collections for landline, wireless, and Voice over Internet Protocol (VoIP) fees.
- The timing of collections for landline, wireless, and Voice over Internet Protocol (VoIP) fees. First quarter fees that were collected in April this year were collected in May last year.
- A rate increase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

Tax revenue in the Tourism Fund is up approximately 8 percent compared to this same time in 2015, due to an increase in hotel-motel tax revenue. According to the Gwinnett Convention and Visitor's Bureau, the year-over-year increase in hotel-motel tax revenue is driven by several factors: 1) maintaining and slightly increasing occupancy rates (averaging above 70 percent); 2) increasing average daily room rates, as a large number of full-service hotels in the County have renovated and increased their pricing structure; and 3) the diversity of Gwinnett's hotel customer market—the County does not depend solely on one or two markets for its customer base. Hotel-motel tax was one of the first County revenues to suffer during the recession, and it was also one of the first revenues to recover. While the numbers are strong for the first quarter, it may be unrealistic that such a pace can continue without additional destination development in the County.

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

General Fund (page 12)

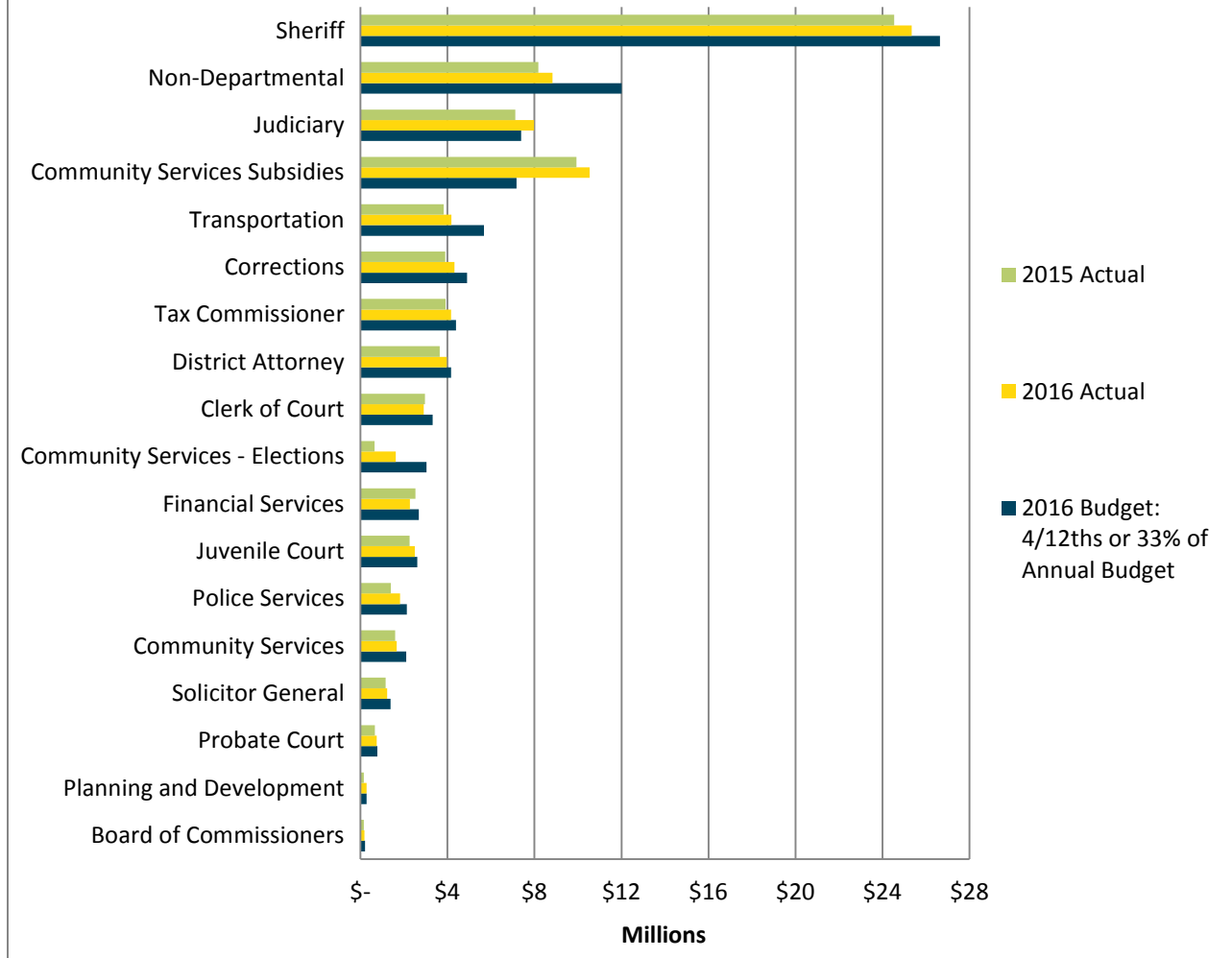
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



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

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

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



Non-Departmental expenditures are significantly under budget. Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

Judiciary expenditures are approximately 12 percent higher than this same time last year and are currently coming in over budget. There is a trend of increased expenditures for interpreters, indigent defense, and court reporters resulting from rate increases and a change in the way the State allows them to be billed. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

Community services subsidies are currently coming in over budget. This is primarily due to the timing of when subsidy payments and payments to other governments are made. These payments are generally paid quarterly. As of the date of this report, two quarterly payments have been made.

revenues is primarily attributable to increases in system development charges, conservation surcharges, and sewer retail revenues.

Although revenues are higher than this time last year, they are approximately 13.7 percent, or \$14.6 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Additionally, consumption of water is seasonal in nature, and revenues are expected to increase in the coming months as demand increases with the warmer weather.

Year-to-date Water and Sewer Operating Fund expenses through April 2016 are approximately 12.1 percent, or \$10.8 million, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately 9.4 percent, or \$10.3 million, under budget. The variance is primarily attributable to fluctuations in variable costs that are based on water usage such as chemicals and utilities, and lower than expected professional and personnel services expenses.

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 14,892,546	6.71%	\$ 15,765,962	7.37%
Intergovernmental	3,631,525	3,385,384	684,601	20.22%	773,690	27.21%
Charges for Services	24,315,098	24,315,098	4,344,320	17.87%	4,427,442	19.68%
Fines and Forfeitures	4,495,461	4,495,461	1,009,496	22.46%	1,247,051	22.86%
Investment Income	547,351	547,351	396,075	72.36%	396,251	77.20%
Contributions and Donations	13,200	13,200	2,919	22.11%	7,568	9.15%
Miscellaneous	1,133,268	1,207,894	660,477	54.68%	586,114	45.86%
Other Financing Sources	165,000	165,000	150,401	91.15%	55,000	27.80%
Revenues without Use of Fund Balance	256,376,746	256,205,231	22,140,835	8.64%	23,259,078	9.43%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,444,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 273,205,416	\$ 272,649,745	\$ 22,140,835	8.12%	\$ 23,259,078	9.43%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 189,007	29.99%	\$ 151,977	21.07%
Financial Services	8,071,420	8,041,644	2,271,884	28.25%	2,532,540	30.86%
Tax Commissioner	13,191,995	13,191,995	4,172,316	31.63%	3,912,634	32.29%
Transportation	17,143,295	17,031,309	4,177,929	24.53%	3,832,728	23.50%
Planning and Development	862,688	852,489	283,939	33.31%	151,635	18.12%
Police Services	6,475,486	6,415,666	1,815,191	28.29%	1,398,596	25.94%
Corrections	14,688,471	14,705,484	4,317,142	29.36%	3,900,878	29.30%
Community Services	6,258,306	6,301,981	1,665,719	26.43%	1,589,671	28.67%
Community Services Subsidies:						
Atlanta Regional Commission	888,405	888,405	430,900	48.50%	423,050	50.00%
Board of Health	1,564,391	1,564,391	782,196	50.00%	782,196	50.00%
Coalition for Health & Human Services	55,074	55,074	27,537	50.00%	27,537	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	185,884	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	58,625	50.00%	58,625	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	800,865	788,239	173,487	22.01%	153,274	19.78%
Library Subsidy	16,450,791	16,450,791	8,225,396	50.00%	7,796,534	49.29%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	21,539,409	21,526,783	10,533,807	48.93%	9,932,447	48.33%
Community Services - Elections	9,112,381	9,090,664	1,619,616	17.82%	648,208	34.45%
Juvenile Court	7,477,996	7,833,265	2,501,508	31.93%	2,257,278	33.44%
Sheriff	79,171,142	79,942,442	25,347,640	31.71%	24,539,494	32.35%
Clerk of Court	9,944,409	9,944,409	2,901,719	29.18%	2,970,077	32.27%
Judiciary	19,134,369	22,155,169	7,974,042	35.99%	7,120,645	34.75%
Probate Court	2,234,909	2,323,261	753,693	32.44%	658,283	30.22%

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
District Attorney	12,891,415	12,498,822	3,971,763	31.78%	3,638,114	30.79%
Solicitor General	4,148,679	4,152,479	1,234,500	29.73%	1,151,390	32.02%
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	2,015,087	33.33%	1,998,458	33.33%
Contribution to Capital Vehicles	101,204	101,204	85,367	84.35%	-	-
Contribution to Local Transit	6,350,572	6,350,572	2,116,857	33.33%	1,606,524	33.33%
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	1,089,731	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	541,139	39.48%	540,459	41.38%
Other Miscellaneous	120,773	120,773	39,335	32.57%	19,334	12.82%
OPEB Reserve	-	6,324	-	0.00%	-	0.00%
Pauper Burial	205,000	205,000	30,880	15.06%	39,360	25.39%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,921,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	1,321,800	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	300,300	-	0.00%	-	0.00%
Pension Reserve	-	3,482	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	-	0.00%	-	0.00%
800 MHZ Maintenance	2,891,929	2,891,929	2,511,105	86.83%	2,496,840	86.58%
Other Governmental Agencies	700,349	700,349	88,060	12.57%	74,015	37.46%
Total Non-Departmental	40,228,862	36,011,699	8,827,830	24.51%	8,174,990	26.22%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,649,745	\$ 84,559,245	31.01%	\$ 78,561,585	31.86%

Projected Fund Balance December 31

\$ 128,601,495 **\$ 128,985,651**

Fund Balance as of Report Date

\$ 83,011,755

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 244,818	3.73%	\$ 257,485	4.21%
Intergovernmental	28,687	28,687	9,432	32.88%	7,847	30.02%
Investment Income	-	-	9,054	-	3,612	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 263,304</u>	3.99%	<u>\$ 268,944</u>	4.38%
Appropriations:						
Debt Service	\$ 4,190,475	\$ 4,190,475	\$ 3,975,738	94.88%	\$ 3,852,738	93.01%
Appropriations without Contribution to Fund Balance	4,190,475	4,190,475	3,975,738	94.88%	3,852,738	93.01%
Contribution to Fund Balance	2,408,122	2,408,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 3,975,738</u>	60.25%	<u>\$ 3,852,738</u>	62.73%
Projected Fund Balance December 31	\$ 18,274,965	\$ 18,274,965				
Fund Balance as of Report Date			\$ 12,154,409			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 148,632	2.42%	\$ 177,071	2.91%
Licenses and Permits	3,310,200	3,310,200	1,430,428	43.21%	1,153,374	38.04%
Intergovernmental	28,499	28,499	9,193	32.26%	7,481	30.33%
Charges for Services	497,610	497,610	194,499	39.09%	191,623	46.60%
Investment Income	32,263	32,263	21,578	66.88%	14,692	69.96%
Miscellaneous	-	-	1,398	-	826	-
Other Financing Sources	544,742	544,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 1,805,728	17.11%	\$ 1,545,067	15.57%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,502,556	\$ 1,733,612	26.66%	\$ 1,556,374	25.63%
Police Services	2,976,602	2,976,602	871,055	29.26%	825,306	31.00%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	1,197	-	0.00%	-	0.00%
Pension Reserve	-	1,065	-	0.00%	-	0.00%
Non-Departmental D&E	920,333	920,333	278,278	30.24%	-	0.00%
Total Non-Departmental	970,333	972,595	278,278	28.61%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,451,753	2,882,945	27.58%	2,381,680	26.97%
Contribution to Fund Balance	49,179	102,564	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 2,882,945	27.32%	\$ 2,381,680	23.99%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,700,802				
Fund Balance as of Report Date			\$ 7,521,021			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 1,927,335	2.38%	\$ 2,215,580	2.81%
Licenses and Permits	791,422	791,422	314,002	39.68%	288,581	41.15%
Intergovernmental	381,351	381,351	125,417	32.89%	104,374	30.08%
Charges for Services	15,574,100	15,574,100	3,555,211	22.83%	3,803,295	27.50%
Investment Income	125,976	125,976	80,975	64.28%	47,226	69.01%
Contributions and Donations	-	250	1,100	440.00%	100	40.00%
Miscellaneous	30,538	30,538	49,039	160.58%	26,413	92.68%
Other Financing Sources	4,842,147	4,842,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 102,880,664	\$ 102,880,914	\$ 6,053,079	5.88%	\$ 6,485,569	6.69%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 209,809	32.11%	\$ 190,237	32.66%
Fire and Emergency Services	99,481,865	98,814,438	30,483,211	30.85%	27,891,431	29.79%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
OPEB Reserve	-	14,442	-	0.00%	-	0.00%
Pension Reserve	-	1,357	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	310,709	16.77%	-	0.00%
Total Non-Departmental	2,052,328	2,068,127	310,709	15.02%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,536,014	31,003,729	30.53%	28,081,668	29.51%
Contribution to Fund Balance	693,022	1,344,900	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,880,914	\$ 31,003,729	30.14%	\$ 28,081,668	28.97%
Projected Fund Balance December 31	\$ 46,164,057	\$ 46,815,935				
Fund Balance as of Report Date			\$ 20,520,385			

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Loganville EMS District Fund (103)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 1,625	40.58%	\$ 1,478	36.41%
Revenues without Use of Fund Balance	4,004	4,004	1,625	40.58%	1,478	36.41%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 1,625</u>	3.80%	<u>\$ 1,478</u>	5.95%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 1,043	2.44%	\$ 1,127	4.54%
TOTAL APPROPRIATIONS	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 1,043</u>	2.44%	<u>\$ 1,127</u>	4.54%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 780,724			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 16,647,689	29.77%	\$ 16,230,056	29.76%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,408,785	35.07%	1,394,021	35.03%
Intergovernmental	160,373	160,373	50,444	31.45%	44,000	30.66%
Charges for Services	1,222,717	1,222,717	435,530	35.62%	421,829	34.43%
Fines and Forfeitures	10,885,215	10,885,215	2,396,150	22.01%	2,419,374	24.36%
Investment Income	198,181	198,181	119,390	60.24%	86,828	62.33%
Miscellaneous	336,289	338,789	113,574	33.52%	136,276	55.55%
Other Financing Sources	2,421,074	2,421,074	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 103,452,220	\$ 103,454,720	\$ 21,171,562	20.46%	\$ 20,732,384	20.95%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 276,244	38.27%	\$ 268,581	38.68%
Police Services	91,265,154	90,467,281	27,093,771	29.95%	24,449,226	28.88%
Recorder's Court	1,566,808	1,602,908	538,561	33.60%	497,365	33.15%
Solicitor General	650,351	650,351	186,657	28.70%	170,092	22.64%
Clerk of Recorder's Court	1,654,925	1,654,925	551,238	33.31%	538,019	34.68%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
OPEB Reserve	-	18,567	-	0.00%	-	0.00%
Pension Reserve	-	11,546	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,808,178	2,198,676	45.73%	1,500,000	54.51%
Total Non-Departmental	5,231,914	5,158,927	2,319,312	44.96%	1,620,636	55.95%
Appropriations without Contribution to Fund Balance	101,090,919	100,256,159	30,965,783	30.89%	27,543,919	29.93%
Contribution to Fund Balance	2,361,301	3,198,561	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,454,720	\$ 30,965,783	29.93%	\$ 27,543,919	27.83%
Projected Fund Balance December 31	\$ 48,324,566	\$ 49,161,826				
Fund Balance as of Report Date			\$ 36,169,044			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 1,000,846	3.85%	\$ 1,013,042	4.04%
Intergovernmental	119,196	121,196	37,339	30.81%	31,059	30.02%
Charges for Services	4,163,019	4,163,019	1,141,482	27.42%	991,962	24.70%
Investment Income	56,435	56,435	40,072	71.01%	24,380	46.55%
Contributions and Donations	67,600	72,600	3,870	5.33%	400	15.38%
Miscellaneous	2,163,483	2,175,257	1,012,024	46.52%	947,305	46.34%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,528</u>	<u>\$ 3,235,633</u>	9.92%	<u>\$ 3,008,148</u>	9.61%
Appropriations:						
Community Services	\$ 32,142,263	\$ 32,079,698	\$ 8,904,058	27.76%	\$ 8,635,133	27.79%
Support Services	149,456	149,456	55,137	36.89%	46,133	30.65%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	1,502	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	16,232	16,232	411	2.53%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>67,734</u>	<u>411</u>	0.61%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>32,357,951</u>	<u>32,296,888</u>	<u>8,959,606</u>	27.74%	<u>8,681,266</u>	27.79%
Contribution to Fund Balance	235,803	315,640	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,528</u>	<u>\$ 8,959,606</u>	27.47%	<u>\$ 8,681,266</u>	27.73%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,184,905				
Fund Balance as of Report Date			\$ 10,145,292			

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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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 241,267</u>	<u>\$ 241,267</u>				
Fund Balance as of Report Date			<u>\$ 241,267</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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 801.256	\$ 801.256	\$ 801.256			
Revenues:						
Taxes	\$ -	\$ -	\$ 2.224	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2.224</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>\$ 803.480</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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 290	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 12,107</u>	<u>\$ 12,108</u>				
Fund Balance as of Report Date			<u>\$ 12,397</u>			

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Speed Hump Fund (003)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 1,122	0.97%	\$ 1,171	1.00%
Investment Income	6,149	6,149	2,450	39.84%	2,409	40.84%
Revenues without Use of Fund Balance	121,289	121,289	3,572	2.95%	3,580	2.90%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 3,572	2.94%	\$ 3,580	2.90%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 24,588	20.22%	\$ 1,855	1.53%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 24,588	20.22%	\$ 1,855	1.50%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,255,768			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 6,975,000	\$ 38,841	0.56%	\$ 52,417	0.76%
Investment Income	7,007	7,007	4,276	61.02%	5,189	60.75%
Miscellaneous	-	-	52,481	-	-	-
Revenues without Use of Fund Balance	6,982,007	6,982,007	95,598	1.37%	57,606	0.84%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,667,591	\$ 7,667,591	\$ 95,598	1.25%	\$ 57,606	0.74%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,667,591	\$ 1,821,737	23.76%	\$ 1,756,002	22.67%
TOTAL APPROPRIATIONS	\$ 7,667,591	\$ 7,667,591	\$ 1,821,737	23.76%	\$ 1,756,002	22.67%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ 274,681			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 204,144	32.72%	\$ 205,780	22.29%
Investment Income	2,465	2,465	786	31.89%	661	-
Revenues without Use of Fund Balance	626,408	626,408	204,930	32.72%	206,441	22.36%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 204,930	21.35%	\$ 206,441	21.50%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 184,790	19.25%	\$ 40,046	4.17%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 184,790	19.25%	\$ 40,046	4.17%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,399,897			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 29,187	37.91%	\$ 26,281	36.76%
Miscellaneous	6,000	6,000	3,139	52.32%	2,638	34.26%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 32,326</u>	38.95%	<u>\$ 28,919</u>	36.51%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 12,797	21.07%	\$ 12,793	16.99%
Appropriations without Contribution to Fund Balance	60,725	60,725	12,797	21.07%	12,793	16.99%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 12,797</u>	15.42%	<u>\$ 12,793</u>	16.15%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 177,138			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 222,672	26.42%	\$ 253,550	26.85%
Investment Income	-	-	1,150	-	527	-
Miscellaneous	-	-	761	-	635	-
Revenues without Use of Fund Balance	842,968	842,968	224,583	26.64%	254,712	26.98%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 224,583	19.89%	\$ 254,712	21.22%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 152,487	34.23%	\$ 136,480	25.54%
Solicitor General	683,446	683,446	184,856	27.05%	163,960	24.62%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 337,343	29.88%	\$ 300,440	25.03%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,204,449			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Investment Income	\$ -	\$ -	\$ 70	-	\$ 86	100.00%
Revenues without Use of Fund Balance	-	-	70	-	86	100.00%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 145,514	\$ 70	0.05%	\$ 86	0.04%
Appropriations:						
District Attorney	\$ 145,514	\$ 145,514	\$ 6,691	4.60%	\$ 28,156	13.09%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 145,514	\$ 6,691	4.60%	\$ 28,156	13.09%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 279,678			

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E-911 Fund (095)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 6,223,306	39.24%	\$ 3,565,707	25.59%
Investment Income	130,922	130,922	68,727	52.49%	53,178	39.30%
Miscellaneous	-	-	1,176	-	1,536	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	6,293,209	39.36%	3,620,421	25.74%
Use of Fund Balance	4,692,077	4,386,480	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,375,458	\$ 6,293,209	30.89%	\$ 3,620,421	18.86%
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,244,124	\$ 4,643,681	28.59%	\$ 4,113,764	26.56%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
OPEB Reserve	-	6,770	-	0.00%	-	0.00%
Pension Reserve	-	1,075	-	0.00%	-	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	4,131,334	3,803,488	92.06%	3,417,801	92.19%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,375,458	\$ 8,447,169	41.46%	\$ 7,531,565	39.23%
Projected Fund Balance December 31	\$ 21,594,869	\$ 21,900,466				
Fund Balance as of Report Date			\$ 24,132,986			

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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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 22,420	43.38%	\$ 16,208	28.05%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 22,420</u>	43.38%	<u>\$ 16,208</u>	28.05%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 17,165	35.53%	\$ 19,346	37.51%
Appropriations without Contribution to Fund Balance	48,313	48,313	17,165	35.53%	19,346	37.51%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 17,165</u>	33.22%	<u>\$ 19,346</u>	33.48%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 102,566			

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Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 13,067	\$ 13,068	100.01%	\$ 118,958	100.00%
Revenues without Use of Fund Balance	-	13,067	13,068	100.01%	118,958	100.00%
Use of Fund Balance	1,563,552	1,550,485	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,563,552	\$ 1,563,552	\$ 13,068	0.84%	\$ 118,958	11.50%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 683,577	43.72%	\$ 101,767	9.84%
TOTAL APPROPRIATIONS	\$ 1,563,552	\$ 1,563,552	\$ 683,577	43.72%	\$ 101,767	9.84%
Projected Fund Balance December 31	\$ 707,108	\$ 720,175				
Fund Balance as of Report Date			\$ 1,600,151			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 231,367	\$ 231,368	100.00%	\$ 66,069	100.00%
Miscellaneous	-	-	136	-	-	-
Revenues without Use of Fund Balance	-	231,367	231,504	100.06%	66,069	100.00%
Use of Fund Balance	708,060	476,693	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 231,504	32.70%	\$ 66,069	7.51%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 183,463	25.91%	\$ 169,697	19.28%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 183,463	25.91%	\$ 169,697	19.28%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,053,641				
Fund Balance as of Report Date			\$ 2,578,375			

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Sheriff Inmate Fund (090)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 205,628	31.98%	\$ 153,381	27.55%
Revenues without Use of Fund Balance	642,936	642,936	205,628	31.98%	153,381	27.55%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 205,628</u>	28.04%	<u>\$ 153,381</u>	27.48%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 87,138	11.88%	\$ 167,405	29.99%
TOTAL APPROPRIATIONS	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 87,138</u>	11.88%	<u>\$ 167,405</u>	29.99%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,691,090			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 88,795	\$ 88,795	100.00%	\$ 27,783	100.00%
Investment Income	-	-	73	-	62	101.64%
Revenues without Use of Fund Balance	-	88,795	88,868	100.08%	27,845	100.00%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 163,795	\$ 88,868	54.26%	\$ 27,845	27.07%
Appropriations:						
Sheriff	\$ 75,000	\$ 163,795	\$ -	0.00%	\$ 2,915	2.83%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 163,795	\$ -	0.00%	\$ 2,915	2.83%
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Fund Balance as of Report Date			\$ 400,917			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 8,268	\$ 8,269	100.01%	\$ 104,896	100.00%
Investment Income	-	-	120	-	125	100.81%
Revenues without Use of Fund Balance	-	8,268	8,389	101.46%	105,021	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 158,268	\$ 8,389	5.30%	\$ 105,021	41.18%
Appropriations:						
Sheriff	\$ 150,000	\$ 158,268	\$ 32,609	20.60%	\$ 9,080	3.56%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 158,268	\$ 32,609	20.60%	\$ 9,080	3.56%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 435,838			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 133,670	\$ 133,670	\$ 133,670			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,132	\$ 36,132	100.00%	\$ 5,560	100.02%
Investment Income	-	-	38	-	35	102.94%
Revenues without Use of Fund Balance	-	36,132	36,170	100.11%	5,595	100.04%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,000	\$ 96,132	\$ 36,170	37.63%	\$ 5,595	6.94%
Appropriations:						
Sheriff	\$ 60,000	\$ 96,132	\$ 5,625	5.85%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 60,000	\$ 96,132	\$ 5,625	5.85%	\$ -	0.00%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 164,215			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 221,904	25.36%	\$ 214,854	26.04%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,021,900	1,021,900	130,942	12.81%	130,942	13.04%
Other Financing Sources	400,000	400,000	400,000	100.00%	400,000	100.00%
Revenues without Use of Fund Balance	2,696,900	2,696,900	1,152,846	42.75%	1,145,796	43.58%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 1,152,846	42.74%	\$ 1,145,796	42.78%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 1,672,452	62.00%	\$ 1,645,564	61.43%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 1,672,452	62.00%	\$ 1,645,564	61.43%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 586,572			

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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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 1,760	17.60%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,760</u>	17.60%	<u>\$ -</u>	0.00%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 205,403			

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Tourism Fund (050)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 2,224,996	25.81%	\$ 2,061,634	28.45%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	5,179	345.27%	1,581	131.75%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 2,230,175</u>	25.87%	<u>\$ 2,063,215</u>	27.08%
Appropriations:						
Facility Debt	\$ 4,922,806	\$ 4,922,806	\$ 1,226,403	24.91%	\$ 1,276,503	25.90%
Tourism	3,435,703	3,435,703	1,799,012	52.36%	1,486,177	55.25%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	3,025,415	36.20%	2,762,680	36.26%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,025,415</u>	35.09%	<u>\$ 2,762,680</u>	36.26%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 7,844,599			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 61,036	39.76%	\$ 60,321	44.68%
Miscellaneous	770,000	770,000	274,136	35.60%	261,930	36.38%
Revenues without Use of Net Position	923,500	923,500	335,172	36.29%	322,251	37.69%
Use of Net Position	63,987	51,564	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 975,064	\$ 335,172	34.37%	\$ 322,251	34.19%
Appropriations:						
Transportation*	\$ 987,487	\$ 974,790	\$ 239,355	24.55%	\$ 250,799	26.61%
Non-Departmental:						
OPEB Reserve	-	274	-	0.00%	-	-
Total Non-Departmental	-	274	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 987,487	\$ 975,064	\$ 239,355	24.55%	\$ 250,799	26.61%
Projected Net Position December 31	\$ 893,168	\$ 905,591				
Net Position as of Report Date			\$ 1,052,972			

* 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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,055,567	30.06%	\$ 1,190,902	33.92%
Investment Income	28,595	28,595	6,409	22.41%	2,858	32.48%
Miscellaneous	22,000	22,000	252,309	1,146.86%	3,426	15.57%
Other Financing Sources	6,350,572	6,350,572	2,116,857	33.33%	1,606,524	33.33%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 3,431,142	34.62%	\$ 2,803,710	31.65%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 12,796	18.30%	\$ 9,380	8.77%
Transportation	9,552,460	9,552,460	1,283,990	13.44%	1,927,564	22.03%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	1,296,786	13.48%	1,936,944	21.87%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 1,296,786	13.08%	\$ 1,936,944	21.87%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 6,308,084			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 13,788,523	\$ 13,788,523	\$ 13,788,523			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 166,359	22.18%	\$ 180,695	24.09%
Charges for Services	43,198,088	43,198,088	14,707,694	34.05%	14,531,584	34.06%
Investment Income	214,345	214,345	129,079	60.22%	114,930	56.62%
Miscellaneous	50	50	140	280.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 15,003,272</u>	33.97%	<u>\$ 14,827,210</u>	33.99%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,607,567	\$ 10,318,760	24.22%	\$ 10,123,656	24.00%
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	10,318,760	24.21%	10,123,656	24.00%
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>\$ 10,318,760</u>	23.37%	<u>\$ 10,123,656</u>	23.21%
Projected Net Position December 31	\$ 15,333,439	\$ 15,333,439				
Net Position as of Report Date			\$ 18,473,035			

* 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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 252,008	0.81%	\$ 294,422	0.94%
Investment Income	106,347	106,347	76,676	72.10%	46,124	94.38%
Miscellaneous	20,150	20,150	909	4.51%	963	4.78%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 329,593	1.05%	\$ 341,509	1.09%
Appropriations:						
Planning and Development	\$ 482,742	\$ 469,690	\$ 116,333	24.77%	\$ 120,950	25.63%
Water Resources*	29,373,832	29,369,729	2,522,089	8.59%	2,375,078	7.78%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	370	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	80,000	80,370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,919,789	2,638,422	8.82%	2,496,028	8.05%
Working Capital Reserve	1,417,963	1,434,748	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 2,638,422	8.41%	\$ 2,496,028	7.98%
Projected Net Position December 31	\$ 25,891,833	\$ 25,908,618				
Net Position as of Report Date			\$ 22,165,041			

* 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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 83,276,008	27.63%	\$ 82,301,077	27.52%
Investment Income	460,000	460,000	347,923	75.64%	171,032	51.29%
Contributions and Donations	16,713,974	16,713,974	7,957,908	47.61%	6,699,450	37.49%
Miscellaneous	240,000	240,000	99,105	41.29%	270,799	112.83%
Revenues without Use of Net Position	318,816,807	318,816,807	91,680,944	28.76%	89,442,358	28.17%
Use of Net Position	12,476,982	11,613,343	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,430,150	\$ 91,680,944	27.75%	\$ 89,442,358	28.17%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 271,569	29.18%	\$ 301,661	26.60%
Water Resources*	330,263,152	329,378,353	99,614,071	30.24%	88,714,226	29.92%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
OPEB Reserve	-	19,104	-	0.00%	-	0.00%
Pension Reserve	-	2,056	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	121,160	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 331,293,789	\$ 330,430,150	\$ 99,885,640	30.23%	\$ 89,015,887	28.03%
Projected Net Position December 31	\$ 119,790,044	\$ 120,653,683				
Net Position as of Report Date			\$ 124,062,330			

* 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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 16,335,892	29.97%	\$ 13,116,551	33.32%
Investment Income	88,350	88,350	10,965	12.41%	24,513	37.66%
Miscellaneous	1,480,994	1,480,994	518,881	35.04%	472,783	33.18%
Other Financing Sources	-	-	-	-	17,217	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 16,865,738	30.08%	\$ 13,631,064	27.15%
Appropriations:						
Financial Services	\$ 8,263,889	\$ 8,243,788	\$ 2,531,691	30.71%	\$ 2,280,590	29.19%
County Administration	4,733,378	4,733,378	1,276,363	26.97%	1,131,354	25.40%
Human Resources	3,455,094	3,436,160	981,155	28.55%	900,239	26.84%
Information Technology Services	25,490,656	25,229,516	8,241,242	32.67%	7,812,912	35.11%
Law	2,220,195	2,220,195	712,566	32.09%	675,512	31.08%
Support Services	10,240,470	10,200,681	2,845,362	27.89%	2,314,094	24.67%
Non-Departmental:						
OPEB Reserve	-	7,334	-	0.00%	-	0.00%
Non-Departmental Admin Support	721,500	721,500	134,757	18.68%	104,261	14.45%
Total Non-Departmental	721,500	728,834	134,757	18.49%	104,261	14.19%
Appropriations without Working Capital Reserve	55,125,182	54,792,552	16,723,136	30.52%	15,218,962	30.34%
Working Capital Reserve	952,737	1,285,367	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 16,723,136	29.82%	\$ 15,218,962	30.32%
Projected Net Position December 31	\$ 4,238,662	\$ 4,571,292				
Net Position as of Report Date			\$ 3,428,527			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 333,313	33.33%	\$ 333,332	33.33%
Investment Income	11,000	11,000	4,892	44.47%	5,156	46.87%
TOTAL REVENUES	\$ 1,011,000	\$ 1,011,000	\$ 338,205	33.45%	\$ 338,488	33.34%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 95,484	9.48%	\$ 196,828	19.39%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	95,484	9.48%	196,828	19.39%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,011,000	\$ 1,011,000	\$ 95,484	9.44%	\$ 196,828	19.39%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 2,970,392			

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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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 1,623,693	25.97%	\$ 1,533,301	25.78%
Miscellaneous	345,347	345,347	275,461	79.76%	259,857	92.15%
TOTAL REVENUES	\$ 6,597,556	\$ 6,597,556	\$ 1,899,154	28.79%	\$ 1,793,158	28.79%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,500,970	\$ 1,875,994	28.86%	\$ 1,756,968	29.01%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
OPEB Reserve	-	1,528	-	0.00%	-	0.00%
Total Non-Departmental	10,000	11,528	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,512,498	1,875,994	28.81%	1,756,968	29.01%
Working Capital Reserve	15,852	85,058	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,597,556	\$ 6,597,556	\$ 1,875,994	28.43%	\$ 1,756,968	28.21%
Projected Net Position December 31	\$ 2,333,660	\$ 2,402,866				
Net Position as of Report Date			\$ 2,340,968			

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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 04/30/2016	Actuals YTD as of 04/30/2016		Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 16,073,459	33.13%	\$ 12,888,542	28.95%
Investment Income	163,767	163,767	76,153	46.50%	88,837	61.43%
Miscellaneous	-	-	441,926	-	192,184	-
Revenues without Use of Net Position	48,679,742	48,679,742	16,591,538	34.08%	13,169,563	29.49%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 16,591,538	33.16%	\$ 13,169,563	27.08%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 16,086,153	32.16%	\$ 13,975,670	28.74%
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	\$ 16,086,153	32.15%	\$ 13,975,670	28.74%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 32,399,000			

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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 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 1,666,229	33.32%	\$ 834,714	33.33%
Investment Income	96,000	96,000	33,529	34.93%	37,527	39.09%
Miscellaneous	-	-	11,855	-	8,804	-
Revenues without Use of Net Position	5,096,000	5,096,000	1,711,613	33.59%	881,045	33.88%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 1,711,613	24.05%	\$ 881,045	12.74%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 3,490,845	49.13%	\$ 3,615,026	52.28%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	10,000	10,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,115,444	\$ 7,115,444	\$ 3,490,845	49.06%	\$ 3,615,026	52.28%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 9,828,551			

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Workers' Compensation Fund (604)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 04/30/2016	Actuals YTD as of 04/30/2016	% Actual to Current Budget	Actuals YTD as of 04/30/2015	% Actual to 04/30/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 1,166,560	33.33%	\$ 733,334	33.33%
Investment Income	40,000	40,000	43,786	109.47%	37,800	94.50%
Miscellaneous	-	-	321	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	1,210,667	34.20%	771,134	34.43%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 1,210,667	27.88%	\$ 771,134	17.86%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 1,002,184	23.13%	\$ 1,027,737	23.81%
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	\$ 1,002,184	23.08%	\$ 1,027,737	23.81%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,409,958			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 04/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	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)
Miscellaneous	1,133,268	1,207,894	74,626	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	74,626
Use of Fund Balance	7,828,670	7,444,514	(384,156)	To adjust budget for 90 day job vacancies.	(83,204)	(360,182)
				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)	(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	50,652
				Total: Use of Fund Balance	(107,178)	(384,156)
<i>Total: General Fund</i>			(555,671)		(32,552)	(555,671)
Fire and Emergency Medical Services District Fund (102)						
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
<i>Total: Fire and Emergency Medical Services District Fund</i>			250		-	250

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Miscellaneous	336,289	338,789	2,500	Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
<i>Total: Police Services District Fund</i>			2,500		-	2,500
Recreation Fund (105)						
Intergovernmental	119,196	121,196	2,000	GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
Contributions and Donations	67,600	72,600	5,000	GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	1,000	1,000
				Total: Contributions and Donations	1,000	5,000
Miscellaneous	2,163,483	2,175,257	11,774	Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville. (Annex, Female Seminary, Don's Way, and Historic Courthouse).	9,274	9,274
				Total: Miscellaneous	9,274	11,774
<i>Total: Recreation Fund</i>			18,774		10,274	18,774

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,386,480	(305,597)	To adjust budget for 90 day job vacancies.	(96,569)	(305,597)
<i>Total: E-911 Fund</i>			(305,597)		(96,569)	(305,597)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	13,067	13,067	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,067	13,067
Use of Fund Balance	1,563,552	1,550,485	(13,067)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(13,067)	(13,067)
<i>Subtotal</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	231,367	231,367	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,391	231,367
Use of Fund Balance	708,060	476,693	(231,367)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(1,391)	(231,367)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	88,795	88,795	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	88,795	88,795
<i>Subtotal</i>			88,795		88,795	88,795
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	8,268	8,268	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,255	8,268
<i>Total: Sheriff Special State Fund</i>			8,268		3,255	8,268
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	36,132	36,132	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,434	36,132
<i>Total: Sheriff Special State Fund</i>			36,132		13,434	36,132

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	63,987	51,564	(12,423)	To adjust budget for 90 day job vacancies.	-	(12,423)
<i>Total: Airport Operating Fund</i>			(12,423)		-	(12,423)
Water and Sewer Operating Fund (501)						
Use of Net Position	12,476,982	11,613,343	(863,639)	To adjust budget for 90 day job vacancies.	(268,009)	(863,639)
<i>Total: Water and Sewer Operating Fund</i>			(863,639)		(268,009)	(863,639)
Total Revenue Budget Adjustments			\$ (1,582,611)		\$ (281,372)	\$ (1,582,611)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 04/30/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 8,071,420	\$ 8,041,644	\$ (29,776)	To adjust budget for 90 day job vacancies.	\$ -	\$ (29,776)
Transportation	17,143,295	17,031,309	(111,986)	To adjust budget for 90 day job vacancies.	(47,115)	(111,986)
Planning and Development	862,688	852,489	(10,199)	To adjust budget for 90 day job vacancies.	-	(10,199)
Police Services	6,475,486	6,415,666	(59,820)	To adjust budget for 90 day job vacancies.	(37,926)	(59,820)
Corrections	14,688,471	14,705,484	17,013	To adjust budget for 90 day job vacancies.	-	(21,087)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	38,100
				Total: Corrections	-	17,013
Community Services	6,258,306	6,301,981	43,675	To adjust budget for 90 day job vacancies.	-	(26,325)
				GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	-	70,000
				Total: Community Services	-	43,675
Community Services - Elections	9,112,381	9,090,664	(21,717)	To adjust budget for 90 day job vacancies.	-	(21,717)
Community Services Subsidies: Library In-House Services	800,865	788,239	(12,626)	To adjust budget for 90 day job vacancies.	-	(12,626)
Juvenile Court	7,477,996	7,833,265	355,269	Transfer from Non-Departmental: Court Reporters Reserve.	-	109,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	200,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	44,200
				Transfer from Non-Departmental: Inmate Medical Reserve.	869	869
				Total: Juvenile Court	869	355,269
Sheriff	79,171,142	79,942,442	771,300	Transfer from Non-Departmental Inmate Medical Reserve.	-	771,300
Judiciary	19,134,369	22,155,169	3,020,800	Transfer from Non-Departmental: Indigent Defense Reserve.	-	1,843,300
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	212,800
				Transfer from Non-Departmental: Court Reporters Reserve.	-	964,700
				Total: Judiciary	-	3,020,800

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,234,909	2,323,261	88,352	Transfer from Non-Departmental: Court Interpreter's Reserve.	-	2,700
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	35,000
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	50,652	50,652
				Total: Probate Court	50,652	88,352
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,152,479	3,800	Transfer from Non-Departmental: Court Reporters Reserve.	-	3,800
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,089,731	(810,269)	Transfer to Corrections.	-	(38,100)
				Transfer to Juvenile Court.	(869)	(869)
				Transfer to Sheriff.	-	(771,300)
				Total: Prisoner Medical Reserve	(869)	(810,269)
OPEB Reserve	-	6,324	6,324	To adjust budget for 90 day job vacancies.	1,837	6,324
Indigent Defense Reserve	6,000,000	3,921,200	(2,078,800)	Transfer to Juvenile Court.	-	(200,500)
				Transfer to Judiciary.	-	(1,843,300)
				Transfer to Probate Court.	-	(35,000)
				Total: Indigent Defense Reserve	-	(2,078,800)
Court Reporter's Reserve	2,400,000	1,321,800	(1,078,200)	Transfer to Juvenile Court.	-	(109,700)
				Transfer to Judiciary.	-	(964,700)
				Transfer to Solicitor General.	-	(3,800)
				Total: Court Reporter's Reserve	-	(1,078,200)
Court Interpreter's Reserve	560,000	300,300	(259,700)	Transfer to Juvenile Court.	-	(44,200)
				Transfer to Judiciary.	-	(212,800)
				Transfer to Probate Court.	-	(2,700)
				Total: Court Interpreter's Reserve	-	(259,700)
Pension Reserve	-	3,482	3,482	To adjust budget for 90 day job vacancies.	-	3,482
Total Non-Departmental			(4,217,163)		968	(4,217,163)
<i>Total: General Fund</i>			(555,671)		(32,552)	(555,671)
Development and Enforcement Services District Fund (104)						
Planning and Development	6,558,203	6,502,556	(55,647)	To adjust budget for 90 day job vacancies.	-	(55,647)
Non-Departmental	970,333	972,595	2,262	To adjust budget for 90 day job vacancies.	-	2,262
Contribution to Fund Balance	49,179	102,564	53,385	To adjust budget for 90 day job vacancies.	-	53,385
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,814,438	(667,427)	To adjust budget for 90 day job vacancies.	(56,233)	(667,677)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Non-Departmental	2,052,328	2,068,127	15,799	To adjust budget for 90 day job vacancies.	1,215	15,799
Contribution to Fund Balance	693,022	1,344,900	651,878	To adjust budget for 90 day job vacancies.	55,018	651,878
<i>Total: Fire and Emergency Services District Fund</i>			250		-	250
Police Services District Fund (106)						
Police Services	91,265,154	90,467,281	(797,873)	To adjust budget for 90 day job vacancies.	(198,503)	(864,873)
				Transfer from Non-Departmental: Inmate Medical Reserve.	10,000	67,000
				Total: Police Services	(188,503)	(797,873)
Recorder's Court	1,566,808	1,602,908	36,100	Transfer from Non-Departmental: Indigent Defense Reserve.	-	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	4,000	22,100
				Total: Recorder's Court	4,000	36,100
Non-Departmental	5,231,914	5,158,927	(72,987)	To adjust budget for 90 day job vacancies.	11,393	30,113
				Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(14,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	(4,000)	(22,100)
				Transfer to Police Services - From Inmate Medical Reserve.	(10,000)	(67,000)
				Total: Non-Departmental	(2,607)	(72,987)
Contribution to Fund Balance	2,361,301	3,198,561	837,260	To adjust budget for 90 day job vacancies.	187,110	834,760
				Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 374 Hickory View Drive, Lawrenceville, known as "Hickory View Communications Tower."	-	2,500
				Total: Contribution to Fund Balance	187,110	837,260
<i>Total: Police Services District Fund</i>			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	32,142,263	32,079,698	(62,565)	To adjust budget for 90 day job vacancies.	-	(69,565)
				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	1,000
				Total: Community Services	1,000	(62,565)
Non-Departmental	66,232	67,734	1,502	To adjust budget for 90 day job vacancies.	-	1,502
Contribution to Fund Balance	235,803	315,640	79,837	To adjust budget for 90 day job vacancies.	-	68,063
				Approval/authorization for the Chairman to execute a Second Amendment to Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of their equipment located on the existing communications tower at 2568 Chandler Road, Lawrenceville, known as "Tribble Mill Communications Tower."	-	2,500
				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	9,274
				Total: Contribution to Fund Balance	9,274	79,837
<i>Total: Recreation Fund</i>			18,774		10,274	18,774
E-911 Fund (095)						
Police Services	16,557,566	16,244,124	(313,442)	To adjust budget for 90 day job vacancies.	(98,702)	(313,442)
Non-Departmental	4,123,489	4,131,334	7,845	To adjust budget for 90 day job vacancies.	2,133	7,845
<i>Total: E-911 Fund</i>			(305,597)		(96,569)	(305,597)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	163,795	88,795	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	88,795	88,795
<i>Subtotal</i>			88,795		88,795	88,795
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	158,268	8,268	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	3,255	8,268
<i>Total: Sheriff Special State Fund</i>			8,268		3,255	8,268
Sheriff Special State Fund (067)						
Sheriff Special Operations	60,000	96,132	36,132	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	13,434	36,132
<i>Total: Sheriff Special State Fund</i>			36,132		13,434	36,132
Airport Operating Fund (520)						
Transportation	987,487	974,790	(12,697)	To adjust budget for 90 day job vacancies.	-	(12,697)
Non-Departmental	-	274	274	To adjust budget for 90 day job vacancies.	-	274
<i>Total: Airport Operating Fund</i>			(12,423)		-	(12,423)
Stormwater Operating Fund (590)						
Planning and Development	482,742	469,690	(13,052)	To adjust budget for 90 day job vacancies.	-	(13,052)
Water Resources	29,373,832	29,369,729	(4,103)	To adjust budget for 90 day job vacancies.	-	(4,103)
Non-Departmental	80,000	80,370	370	To adjust budget for 90 day job vacancies.	-	370
Working Capital Reserve	1,417,963	1,434,748	16,785	To adjust budget for 90 day job vacancies.	-	16,785
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,378,353	(884,799)	To adjust budget for 90 day job vacancies.	(273,928)	(884,799)
Non-Departmental	100,000	121,160	21,160	To adjust budget for 90 day job vacancies.	5,919	21,160
<i>Total: Water and Sewer Operating Fund</i>			(863,639)		(268,009)	(863,639)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Financial Services	8,263,889	8,243,788	(20,101)	To adjust budget for 90 day job vacancies.	-	(20,101)
Human Resources	3,455,094	3,436,160	(18,934)	To adjust budget for 90 day job vacancies.	-	(18,934)
Information Technology	25,490,656	25,229,516	(261,140)	To adjust budget for 90 day job vacancies.	(109,170)	(261,140)
Support Services	10,240,470	10,200,681	(39,789)	To adjust budget for 90 day job vacancies.	-	(39,789)
Non-Departmental	721,500	728,834	7,334	To adjust budget for 90 day job vacancies.	2,360	7,334
Working Capital Reserve	952,737	1,285,367	332,630	To adjust budget for 90 day job vacancies.	106,810	332,630
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management (610)						
Support Services	6,571,704	6,500,970	(70,734)	To adjust budget for 90 day job vacancies.	(60,704)	(70,734)
Non-Departmental	10,000	11,528	1,528	To adjust budget for 90 day job vacancies.	1,312	1,528
Working Capital Reserve	15,852	85,058	69,206	To adjust budget for 90 day job vacancies.	59,392	69,206
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,582,611)		\$ (281,372)	\$ (1,582,611)

2015 E-911 Reimbursement Reconciliation Report & 2016 Payments

Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 (E-911) dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the Service Delivery Strategy (SDS) agreement, a 911 Advisory Committee was established, and Gwinnett County reimburses the cities for all approved expenses to provide the dispatch services.

2015 and 2016 Payments to Cities for E-911 Expenses

2015	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2015	757,060	924,259	700,380	564,750	471,352	\$ 3,417,801
Cities' Audited Actual Expenses Incurred in 2015	820,210	764,529	568,574	568,817	472,245	3,194,375
Additional Payments to (from) Cities	63,150	(159,730)	(131,806)	4,067	892	(223,426)
Total Payments to Cities for 2015 Expenses	\$ 820,210	\$ 764,529	\$ 568,574	\$ 568,817	\$ 472,245	\$ 3,194,375

2016	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2016 Payments to Cities						\$ 4,103,489
2016 Budget requests submitted by Cities	\$ 758,844	\$ 954,424	\$ 686,342	\$ 609,550	\$ 794,328	\$ 3,803,488

During 2015, the County disbursed \$3.4 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2015 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2015. Based on the cities' audited expenses, more than \$220,000 was returned to the County.

As part of the County's annual budget process in the summer of 2015, the cities submitted their 2016 E-911 budgets, and the E-911 Advisory Committee approved approximately \$3.8 million in 2016 payments to the cities. The County's 2016 E-911 budget was prepared with appropriations of approximately \$4.1 million to ensure that adequate budget, if needed, is available for E-911 true-up payments to the cities. These annual budget payments were processed in April.