

gwinnettcounty

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



75 Langley Drive • Lawrenceville, GA 30046-6935
(tel) 770.822.7820 • (fax) 770.822.7818

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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: June 22, 2016

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

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

This report includes:

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

Executive Summary

This report begins with a summary of highlights affecting year-over-year variances and budget versus actual variances. The summary is followed by a discussion of notable events that occurred in May and early June including the external auditor's fiscal year 2015 audit briefing to commissioners, the mailing of annual assessment notices for personal property, the advance refunding of 2008 Water and Sewer Revenue Bonds, and the continuation of fiscal year 2017 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below. A summary of recurring monthly financial trends is also presented.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Funds are provided on pages 5 – 11, followed by financial statements for each of Gwinnett County's operating funds. This report concludes with a budget adjustments schedule for both revenues and appropriations.

Highlights

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

2015 External Audit

On June 7, 2016, Mauldin & Jenkins CPA briefed the Board of Commissioners on the 2015 audit results. The 2015 audit resulted in no audit findings or comments, an achievement that sets Gwinnett apart from most other governments of similar size. As of December 31, 2015, all operating funds were in compliance with the County's Fund Balance and Working Capital Reserve Policies. The fiscal year 2016 beginning fund balances/net position detailed within this monthly financial report have now been updated to reflect the audited year-end 2015 balances.

Assessment Notices for Personal Property

The majority of Notices of Current Assessment for personal property consisting of boats, airplanes, and business equipment were mailed on May 16, 2016, and all remaining Notices have been distributed since then. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

Advance Refunding of 2008 Water and Sewer Revenue Bonds

In March 2016, the Gwinnett County Water and Sewerage Authority and the Gwinnett County Board of Commissioners approved resolutions authorizing staff to move forward with a direct purchase advance refunding of the callable maturities (2019-2028) of the 2008 Water and Sewerage Authority Revenue Bonds. The bonds were awarded to Wells Fargo as they offered

the lowest true interest rate of 1.69 percent and a net present value savings of \$18.5 million. The date of issuance for these bonds was May 19, 2016. The debt service savings will begin in August 2016.

2017 Budget Preparation

The Board of Commissioners held strategic planning sessions on May 26 and 27 to discuss issues and objectives that will affect Gwinnett County's future and to set priorities for 2017. In addition to the County's main priority of providing quality services and a solid infrastructure, the following community-building priorities were identified: economic development/redevelopment, transportation, a countywide trail system, brand identity, and a gateway to Gwinnett County.

On June 8, 2016, Chairman Nash and County leaders conducted the fiscal year 2017 budget and business planning process kickoff meeting. The approach to the budget remains the same as recent years and includes: 1) continuing the 90 day vacancy policy, 2) preserving mandated and priority core services, 3) requiring justification for specific commitment items, and 4) continuing the use of decision packages for service reductions and service enhancements.

The priorities identified at the strategic planning sessions and the approach to the fiscal year 2017 budget are guiding the development of the upcoming financial plan. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2017 capital budgets. The capital review team convened on June 20 to begin the evaluation process, and a recommendation will be presented to the Chairman in July. Departments are currently developing their fiscal year 2017 operating budgets and will submit them in July.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2016 tax year for residential and commercial properties were mailed on April 8, 2016. During the 45 day appeal period, taxpayers filed 13,640 residential and commercial real property tax appeals, a 47 percent increase from the number of real property appeals filed last year. As of June 14, 3.2 percent of the appeals have been settled.

Recurring Monthly Financial Trends

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

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

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

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

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

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

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

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

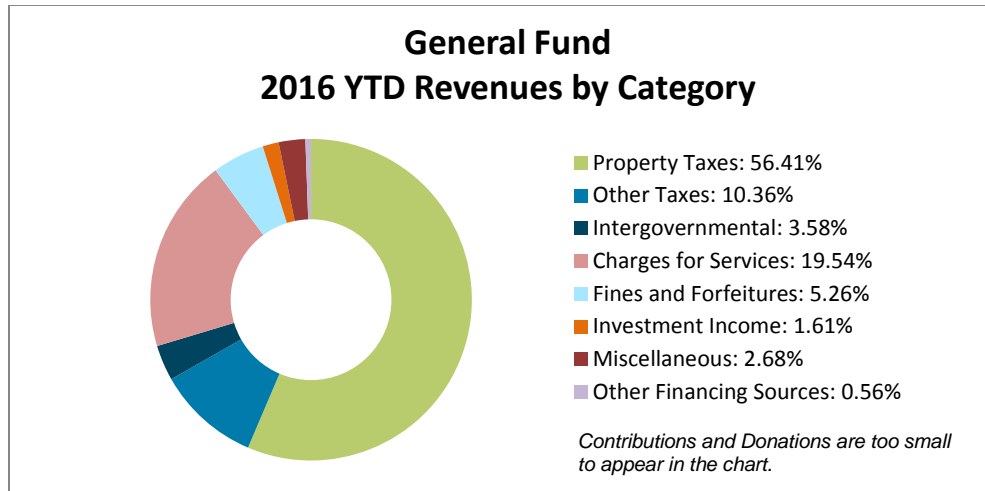
- Increases in collections for wireless and Voice over Internet Protocol (VoIP) fees.
- A rate increase that went into effect January 1, 2015. There is a lag in the collection of these fees, and some revenues collected through May last year applied to the fourth quarter of 2014, prior to the rate increase.

Revenues in the Local Transit Operating Fund are approximately 22 percent higher than this same time last year, primarily due to increases in miscellaneous revenues and other financing sources. Miscellaneous revenues are nearly \$244,000 higher than last year due to the timing of a Compressed Natural Gas (CNG) Fuel Tax Refund; the refund was received in April this year, but it was received in September last year. Other financing sources are nearly \$638,000 higher than last year due to an increase in the contribution from the General Fund to cover an increase in vendor costs, an expansion in services (three new Express routes will be added in July), the addition of a new Transit position, and an increase in indirect costs.

Expenditures in the Risk Management Fund reflect annual insurance premiums paid in January. As a result, year-to-date expenditures are temporarily over budget, based on the percentage of the fiscal year that has lapsed.

General Fund (page 12)

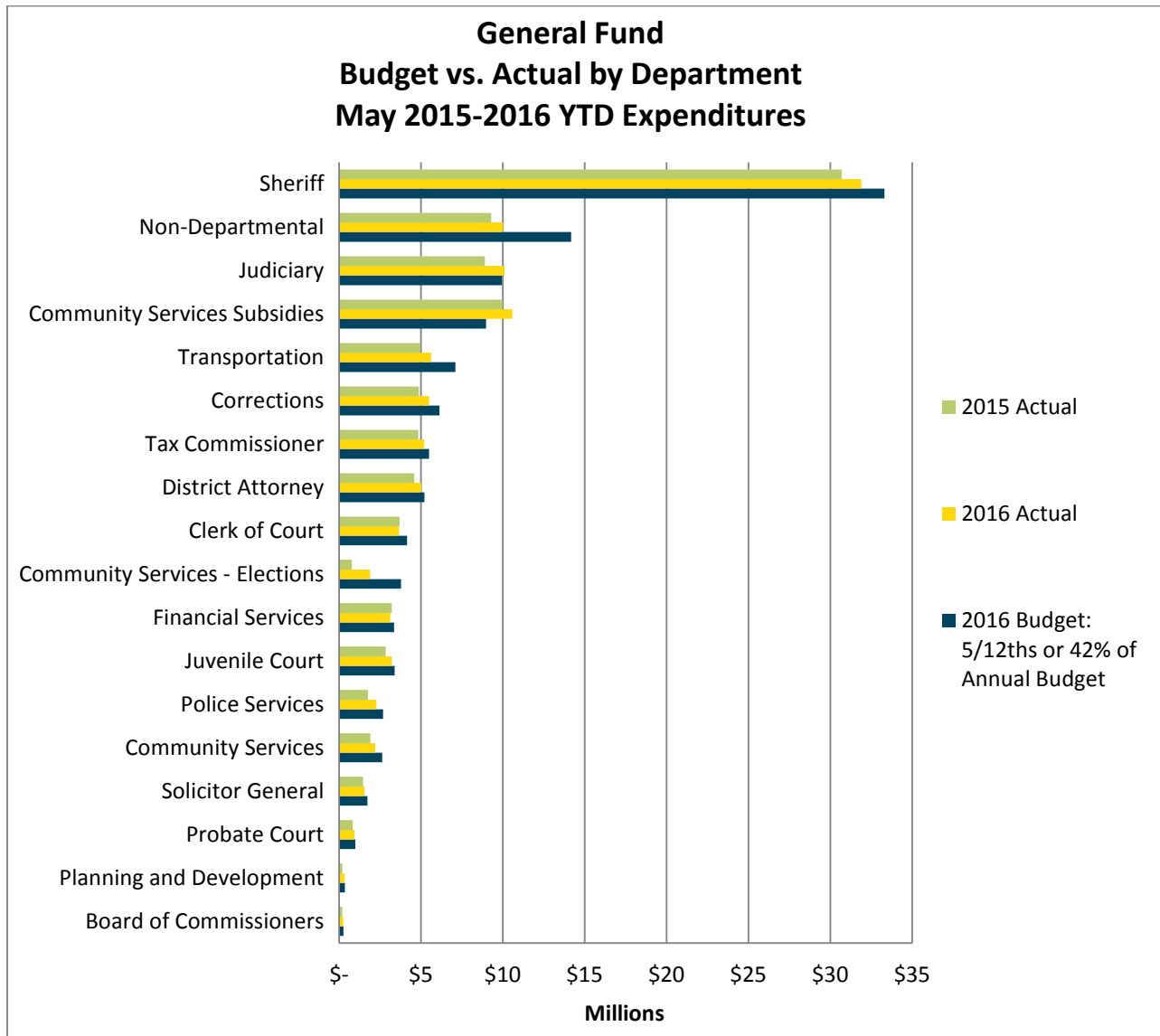
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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

Intergovernmental revenues are approximately 17.5 percent lower than this same time last year, primarily due to two factors: 1) the timing of when revenues posted, and 2) a change in the way these revenues are recorded. Intergovernmental revenues through May 2015 reflected six months of judiciary defense reimbursements (the fourth quarter of 2014 and the first quarter of 2016), whereas intergovernmental revenues through May 2016 reflect five months of reimbursements (January through May 2016). In 2015, federal funds for the District Attorney's staff were reported as intergovernmental revenues in the General Fund, but this year these revenues are being reported directly to the grant fund.

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



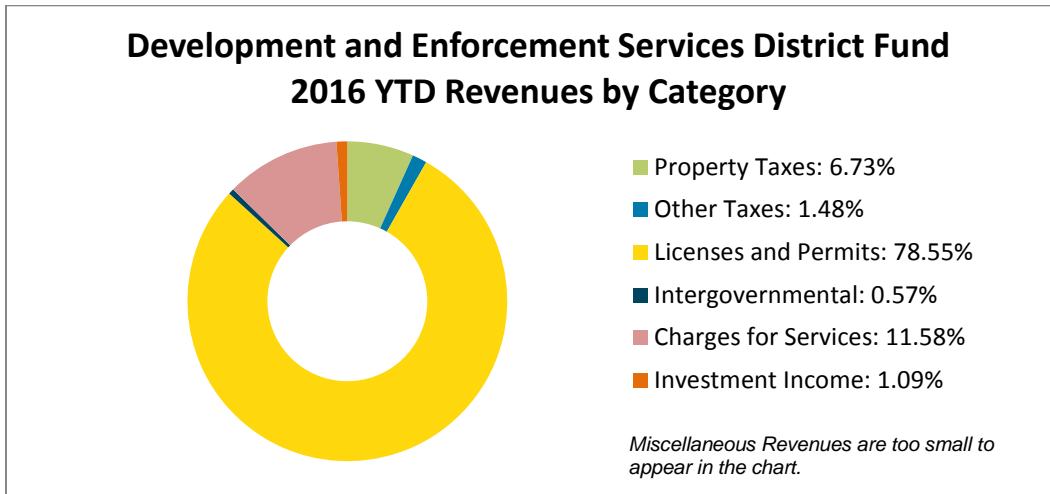
Non-departmental expenditures are significantly under budget, based on the percentage of the fiscal year that has lapsed. Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental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

Judiciary expenditures are approximately 14 percent higher than this same time last year and are currently coming in slightly 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 permits 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.

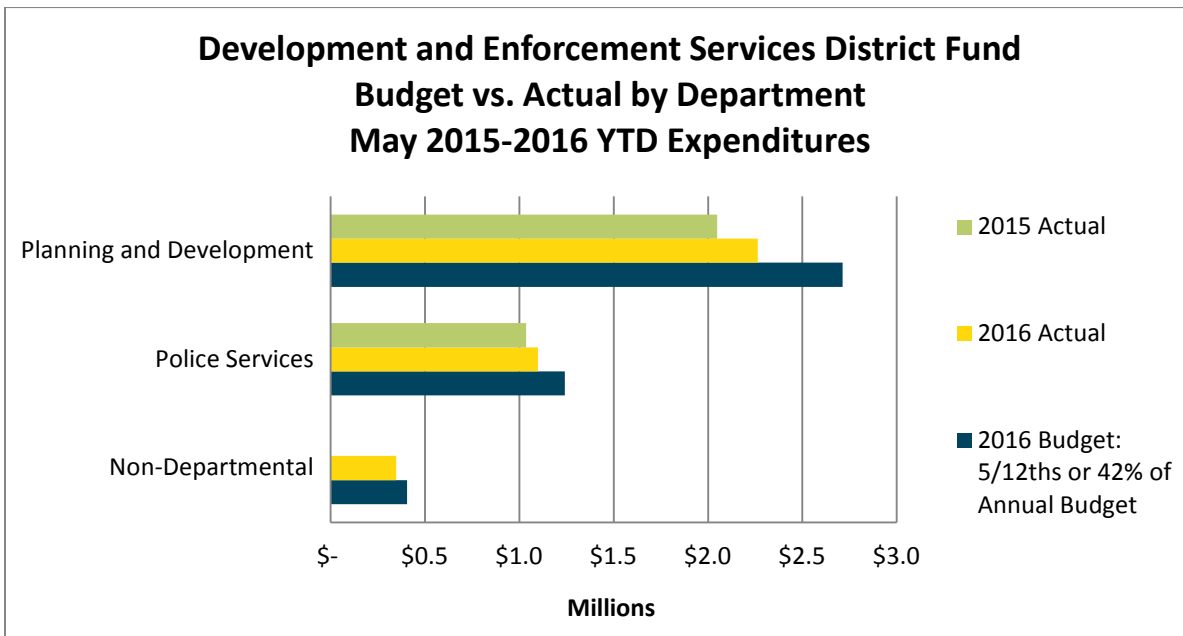
Community services subsidy payments are currently over budget. This is primarily due to the timing of when subsidy payments and payments to other governments are made. These payments are generally paid quarterly. As of the date of this report, two quarterly payments have been made.

Development and Enforcement Services District Fund (page 15)

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

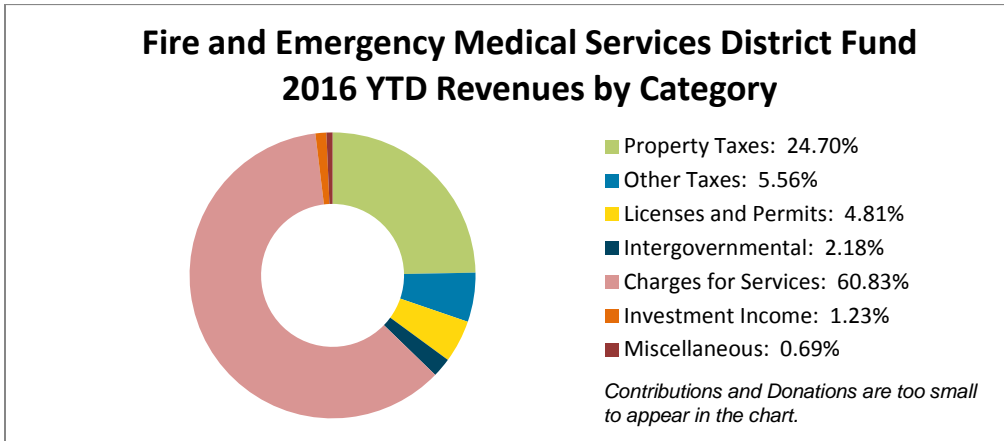


Although the chart above shows current year-to-date revenues collected are primarily from licenses and permits, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 57 percent of the fund's annual budget.



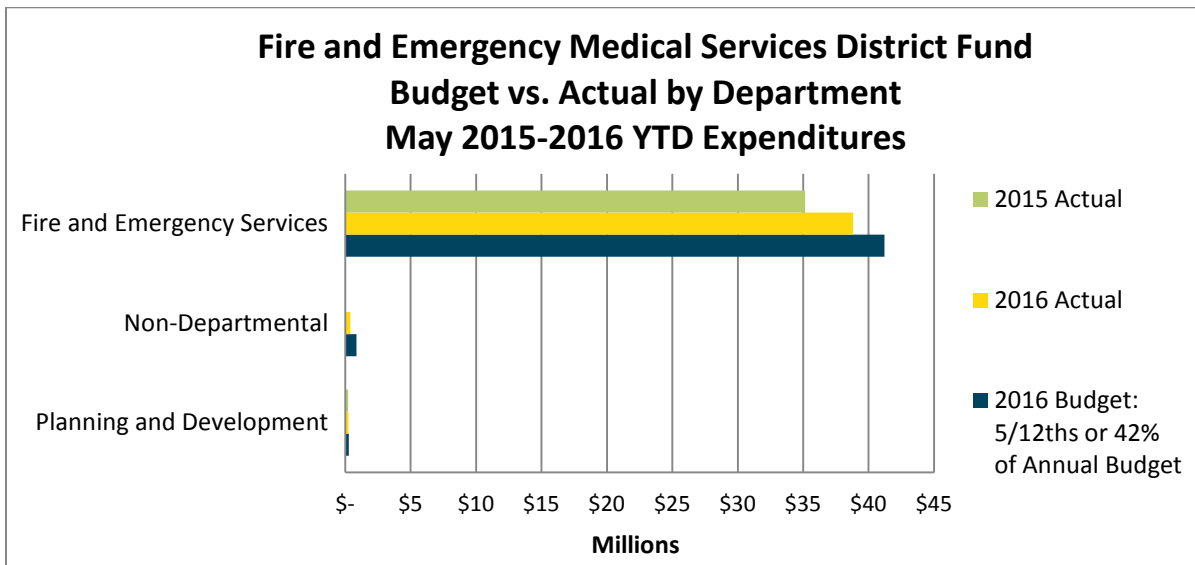
Fire and Emergency Medical Services District Fund (page 16)

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



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

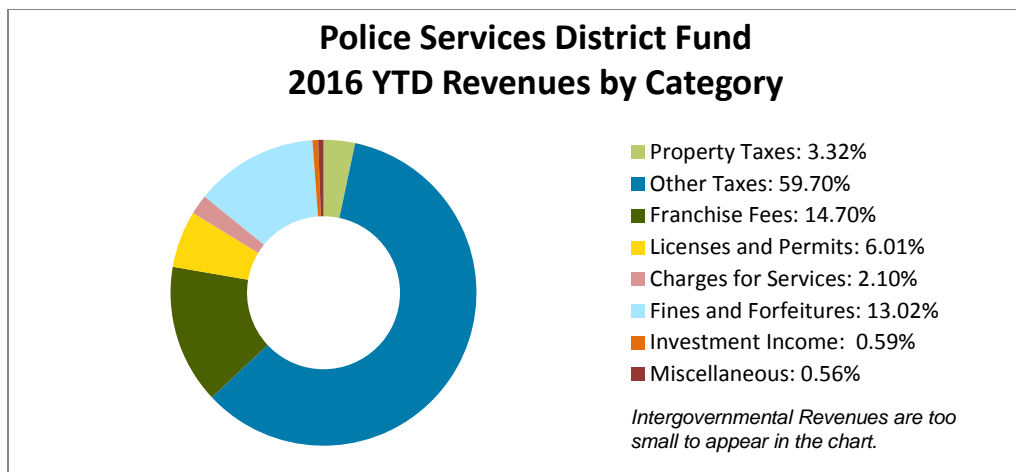
Ambulance fees, which are included in charges for services, are down from this same time last year, and will continue to be monitored throughout the year.



As shown in the chart on the previous page, Fire and Emergency Services expenditures are approximately 10 percent higher than this same time last year. The increase is primarily attributable to a temporary increase in personnel costs due to two 15 month recruit classes, one of which concluded on May 17, 2016, and the other will conclude in September 2016. Although these expenditures are higher than last year, they are still under budget based on the percentage of the fiscal year that has lapsed.

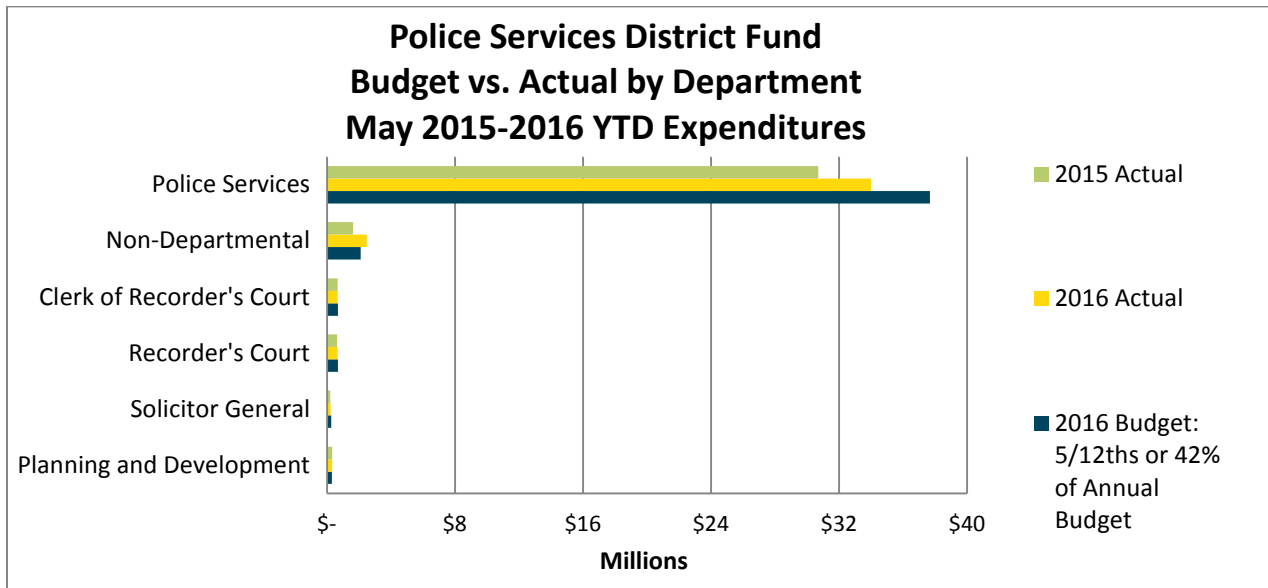
Police Services District Fund (page 18)

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



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

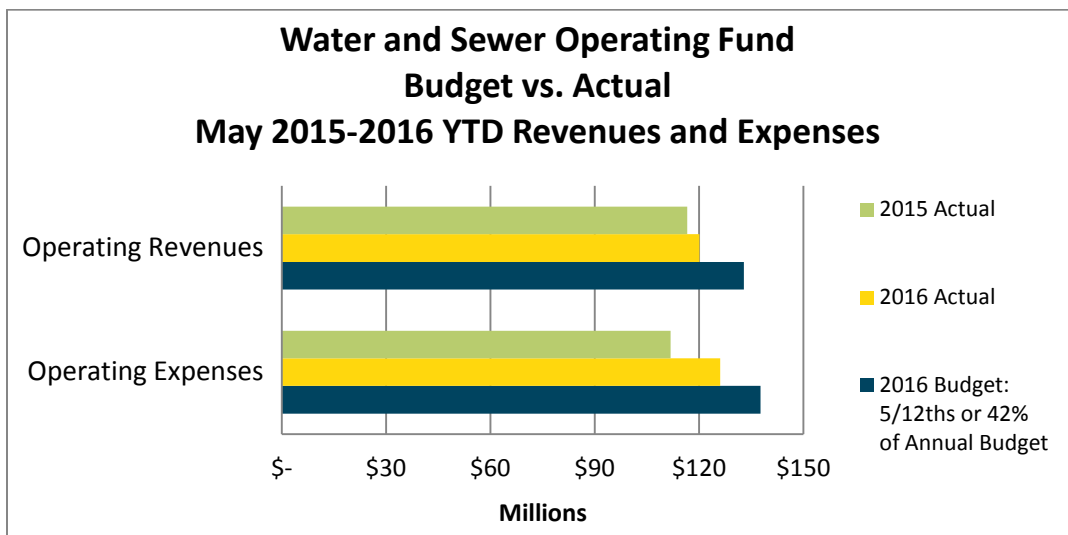
Although the chart above shows current year-to-date revenues collected are primarily from other taxes, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 58 percent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



As shown in the chart above, Police Services expenditures are coming in approximately 11 percent higher than this same time last year. The increase is primarily due to a one-time transfer to capital vehicles for future vehicle needs, as well as increases in indirect cost allocations and license support agreements. The year-over-year increase is also attributable to timing—the annual contract for industrial repair and maintenance was paid in February this year, but it was paid in August last year. Despite the year-over-year increase, expenditures remain under budget based on the percentage of the fiscal year that has lapsed.

Water and Sewer Operating Fund (page 46)

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



Year-to-date Water and Sewer Operating Fund revenues through May 2016 are approximately 3.0 percent, or \$3.5 million, higher than this time last year. The year-over-year increase in

revenues is primarily attributable to increases in system development charges, conservation surcharges, and sewer retail revenues. Additionally, year-to-date water consumption is 6.7 percent higher than this same time last year.

Although revenues are higher than this time last year, they are approximately 9.6 percent, or \$12.8 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 started increasing in May; this upward trend is expected to continue in the coming months as demand increases with the warmer weather.

Year-to-date Water and Sewer Operating Fund expenses through May 2016 are approximately 12.8 percent, or \$14.3 million, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately 8.4 percent, or \$11.6 million, under budget. The variance is primarily attributable to fluctuations in variable costs that are based on water usage such as chemicals and utilities, and lower than expected professional services and personnel expenses.

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General Fund (001)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 145,430,165	\$ 145,430,165	\$ 145,430,165			
Revenues:						
Taxes	\$ 222,075,843	\$ 222,075,843	\$ 19,429,355	8.75%	\$ 20,390,990	9.54%
Intergovernmental	3,631,525	3,385,384	1,040,073	30.72%	1,261,021	44.35%
Charges for Services	24,315,098	24,315,098	5,686,344	23.39%	5,853,876	26.02%
Fines and Forfeitures	4,495,461	4,495,461	1,529,815	34.03%	1,666,988	30.56%
Investment Income	547,351	547,351	468,412	85.58%	458,851	89.39%
Contributions and Donations	13,200	13,200	3,289	24.92%	8,578	10.00%
Miscellaneous	1,133,268	1,207,894	779,897	64.57%	781,453	59.79%
Other Financing Sources	165,000	165,000	164,151	99.49%	118,476	59.88%
Revenues without Use of Fund Balance	256,376,746	256,205,231	29,101,336	11.36%	30,540,233	12.38%
Revenue Reserves	9,000,000	9,000,000	-	0.00%	-	-
Use of Fund Balance	7,828,670	7,429,031	-	0.00%	-	-
TOTAL REVENUES	\$ 273,205,416	\$ 272,634,262	\$ 29,101,336	10.67%	\$ 30,540,233	12.38%
Appropriations:						
Board of Commissioners	\$ 630,184	\$ 630,184	\$ 235,047	37.30%	\$ 188,131	26.08%
Financial Services	8,071,420	8,046,184	3,118,693	38.76%	3,204,339	39.05%
Tax Commissioner	13,191,995	13,191,995	5,184,287	39.30%	4,840,174	39.94%
Transportation	17,143,295	17,018,605	5,614,289	32.99%	4,953,031	30.49%
Planning and Development	862,688	854,044	333,441	39.04%	185,115	22.12%
Police Services	6,475,486	6,424,787	2,270,415	35.34%	1,766,258	32.74%
Corrections	14,688,471	14,722,199	5,489,395	37.29%	4,877,627	36.64%
Community Services	6,258,306	6,295,816	2,204,418	35.01%	1,910,715	34.55%
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	791,038	225,723	28.54%	206,884	26.69%
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	21,529,582	10,586,043	49.17%	9,986,057	48.59%
Community Services - Elections	9,112,381	9,082,626	1,885,912	20.76%	767,704	40.81%
Juvenile Court	7,477,996	8,111,765	3,218,297	39.67%	2,843,908	42.13%
Sheriff	79,171,142	79,942,442	31,884,009	39.88%	30,681,806	40.44%
Clerk of Court	9,944,409	9,944,409	3,658,213	36.79%	3,680,767	39.99%
Judiciary	19,134,369	23,846,369	10,096,369	42.34%	8,894,226	43.40%
Probate Court	2,234,909	2,351,661	934,584	39.74%	827,416	37.98%

YTD financial report 2016 gwinnettcouuty

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
District Attorney	12,891,415	12,498,822	5,010,586	40.09%	4,584,594	38.81%
Solicitor General	4,148,679	4,159,979	1,549,159	37.24%	1,459,251	40.58%
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	2,518,859	41.67%	2,498,073	41.67%
Contribution to Capital Vehicles	101,204	101,204	90,145	89.07%	-	-
Contribution to Local Transit	6,350,572	6,350,572	2,646,072	41.67%	2,008,155	41.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,076,231	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,370,813	1,370,813	649,208	47.36%	649,209	49.71%
Other Miscellaneous	120,773	120,773	43,993	36.43%	43,992	29.18%
Pauper Burial	205,000	205,000	36,880	17.99%	88,010	56.78%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	2,534,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,400,000	825,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	178,000	-	0.00%	-	0.00%
Motor Vehicle Contribution	7,807,961	7,807,961	-	0.00%	-	0.00%
800 MHZ Maintenance	2,891,929	2,891,929	2,516,880	87.03%	2,515,648	87.23%
Other Governmental Agencies	700,349	700,349	104,841	14.97%	94,522	47.84%
Total Non-Departmental	40,228,862	33,982,793	10,006,878	29.45%	9,297,609	29.82%
TOTAL APPROPRIATIONS	\$ 273,205,416	\$ 272,634,262	\$ 103,280,035	37.88%	\$ 94,948,728	38.49%

Projected Fund Balance December 31 \$ 128,601,495 \$ 129,001,134

Fund Balance as of Report Date \$ 71,251,466

YTD financial report 2016 gwinnettcouuty

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 15,866,843	\$ 15,866,843	\$ 15,866,843			
Revenues:						
Taxes	\$ 6,569,910	\$ 6,569,910	\$ 320,885	4.88%	\$ 320,763	5.24%
Intergovernmental	28,687	28,687	13,236	46.14%	11,294	43.21%
Investment Income	-	-	11,997	-	4,606	-
TOTAL REVENUES	<u>\$ 6,598,597</u>	<u>\$ 6,598,597</u>	<u>\$ 346,118</u>	5.25%	<u>\$ 336,663</u>	5.48%
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			\$ 12,237,223			

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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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 8,598,238	\$ 8,598,238	\$ 8,598,238			
Revenues:						
Taxes	\$ 6,141,003	\$ 6,141,003	\$ 188,172	3.06%	\$ 220,395	3.63%
Licenses and Permits	3,310,200	3,310,200	1,800,235	54.38%	1,436,394	47.38%
Intergovernmental	28,499	28,499	12,952	45.45%	11,097	44.99%
Charges for Services	497,610	497,610	265,354	53.33%	234,597	57.05%
Investment Income	32,263	32,263	24,997	77.48%	18,171	86.52%
Miscellaneous	-	-	1,650	-	1,116	-
Other Financing Sources	544,742	544,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 10,554,317	\$ 10,554,317	\$ 2,293,360	21.73%	\$ 1,921,770	19.36%
Appropriations:						
Planning and Development	\$ 6,558,203	\$ 6,512,074	\$ 2,263,391	34.76%	\$ 2,048,401	33.85%
Police Services	2,976,602	2,976,602	1,097,920	36.89%	1,036,002	38.91%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental D&E	920,333	920,333	347,847	37.80%	-	0.00%
Total Non-Departmental	970,333	970,333	347,847	35.85%	-	0.00%
Appropriations without Contribution to Fund Balance	10,505,138	10,459,009	3,709,158	35.46%	3,084,403	35.01%
Contribution to Fund Balance	49,179	95,308	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,554,317	\$ 10,554,317	\$ 3,709,158	35.14%	\$ 3,084,403	31.07%
Projected Fund Balance December 31	\$ 8,647,417	\$ 8,693,546				
Fund Balance as of Report Date			\$ 7,182,440			

YTD financial report 2016 gwinnettcountry

Fire and EMS District Fund (102)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 45,471,035	\$ 45,471,035	\$ 45,471,035			
Revenues:						
Taxes	\$ 81,135,130	\$ 81,135,130	\$ 2,440,356	3.01%	\$ 2,754,817	3.50%
Licenses and Permits	791,422	791,422	387,730	48.99%	347,411	49.54%
Intergovernmental	381,351	381,351	175,966	46.14%	150,284	43.32%
Charges for Services	15,574,100	15,574,100	4,905,652	31.50%	5,195,946	37.57%
Investment Income	125,976	125,976	99,400	78.90%	56,115	81.99%
Contributions and Donations	-	250	1,100	440.00%	100	40.00%
Miscellaneous	30,538	30,613	55,589	181.59%	35,872	125.87%
Other Financing Sources	4,842,147	4,842,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 102,880,664	\$ 102,880,989	\$ 8,065,793	7.84%	\$ 8,540,545	8.81%
Appropriations:						
Planning and Development	\$ 653,449	\$ 653,449	\$ 254,851	39.00%	\$ 235,750	41.73%
Fire and Emergency Services	99,481,865	98,885,006	38,826,974	39.26%	35,140,535	37.58%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Non-Departmental Fire EMS Fund	1,852,328	1,852,328	388,387	20.97%	-	0.00%
Total Non-Departmental	2,052,328	2,052,328	388,387	18.92%	-	0.00%
Appropriations without Contribution to Fund Balance	102,187,642	101,590,783	39,470,212	38.85%	35,376,285	37.23%
Contribution to Fund Balance	693,022	1,290,206	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 102,880,664	\$ 102,880,989	\$ 39,470,212	38.36%	\$ 35,376,285	36.50%
Projected Fund Balance December 31	\$ 46,164,057	\$ 46,761,241				
Fund Balance as of Report Date			\$ 14,066,616			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 780,142	\$ 780,142	\$ 780,142			
Revenues:						
Investment Income	\$ 4,004	\$ 4,004	\$ 2,064	51.55%	\$ 1,901	46.83%
Revenues without Use of Fund Balance	4,004	4,004	2,064	51.55%	1,901	46.83%
Use of Fund Balance	38,773	38,773	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 2,064</u>	4.83%	<u>\$ 1,901</u>	7.66%
Appropriations:						
Loganville EMS	\$ 42,777	\$ 42,777	\$ 1,122	2.62%	\$ 1,207	4.86%
TOTAL APPROPRIATIONS	<u>\$ 42,777</u>	<u>\$ 42,777</u>	<u>\$ 1,122</u>	2.62%	<u>\$ 1,207</u>	4.86%
Projected Fund Balance December 31	\$ 741,369	\$ 741,369				
Fund Balance as of Report Date			\$ 781,084			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 45,963,265	\$ 45,963,265	\$ 45,963,265			
Revenues:						
Taxes	\$ 55,924,067	\$ 55,924,067	\$ 19,179,752	34.30%	\$ 18,620,628	34.14%
Insurance Premium Taxes	28,286,825	28,286,825	-	0.00%	-	0.00%
Licenses and Permits	4,017,479	4,017,479	1,482,744	36.91%	1,449,979	36.44%
Intergovernmental	160,373	160,373	71,844	44.80%	63,113	43.98%
Charges for Services	1,222,717	1,222,717	519,310	42.47%	505,253	41.24%
Fines and Forfeitures	10,885,215	10,885,215	3,212,877	29.52%	3,251,072	32.74%
Investment Income	198,181	198,181	146,149	73.75%	111,796	80.25%
Contributions and Donations	-	-	-	-	23,182	-
Miscellaneous	336,289	338,789	138,194	40.79%	165,513	67.46%
Other Financing Sources	2,421,074	2,421,074	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 103,452,220	\$ 103,454,720	\$ 24,750,870	23.92%	\$ 24,190,536	24.45%
Appropriations:						
Planning and Development	\$ 721,767	\$ 721,767	\$ 338,824	46.94%	\$ 321,436	46.30%
Police Services	91,265,154	90,416,060	33,984,317	37.59%	30,687,350	36.31%
Recorder's Court	1,566,808	1,642,908	674,664	41.07%	626,616	41.48%
Solicitor General	650,351	650,351	238,925	36.74%	211,233	28.12%
Clerk of Recorder's Court	1,654,925	1,654,925	670,892	40.54%	669,337	43.15%
Non-Departmental:						
Compensation Reserve	200,000	200,000	-	0.00%	-	-
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	4,911,278	4,737,578	2,373,345	50.10%	1,500,000	55.12%
Total Non-Departmental	5,231,914	5,058,214	2,493,981	49.31%	1,620,636	56.49%
Appropriations without Contribution to Fund Balance	101,090,919	100,144,225	38,401,603	38.35%	34,136,608	37.15%
Contribution to Fund Balance	2,361,301	3,310,495	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 103,452,220	\$ 103,454,720	\$ 38,401,603	37.12%	\$ 34,136,608	34.50%
Projected Fund Balance December 31	\$ 48,324,566	\$ 49,273,760				
Fund Balance as of Report Date			\$ 32,312,532			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 15,869,265	\$ 15,869,265	\$ 15,869,265			
Revenues:						
Taxes	\$ 25,992,091	\$ 25,992,091	\$ 1,268,870	4.88%	\$ 1,266,766	5.05%
Intergovernmental	119,196	121,196	52,395	43.23%	44,705	43.20%
Charges for Services	4,163,019	4,163,019	1,627,926	39.10%	1,493,359	37.19%
Investment Income	56,435	56,435	47,052	83.37%	30,608	58.44%
Contributions and Donations	67,600	72,600	8,120	11.18%	6,400	69.41%
Miscellaneous	2,163,483	2,175,257	1,242,291	57.11%	1,109,996	54.30%
Other Financing Sources	31,930	31,930	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 32,593,754</u>	<u>\$ 32,612,528</u>	<u>\$ 4,246,654</u>	13.02%	<u>\$ 3,951,834</u>	12.62%
Appropriations:						
Community Services	\$ 32,142,263	\$ 32,040,423	\$ 11,457,332	35.76%	\$ 10,862,981	34.99%
Support Services	149,456	149,456	73,344	49.07%	58,284	38.73%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Recreation Fund	16,232	16,232	513	3.16%	-	0.00%
Total Non-Departmental	<u>66,232</u>	<u>66,232</u>	<u>513</u>	0.77%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	32,357,951	32,256,111	11,531,189	35.75%	10,921,265	34.99%
Contribution to Fund Balance	235,803	356,417	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 32,593,754</u>	<u>\$ 32,612,528</u>	<u>\$ 11,531,189</u>	35.36%	<u>\$ 10,921,265</u>	34.87%
Projected Fund Balance December 31	\$ 16,105,068	\$ 16,225,682				
Fund Balance as of Report Date			\$ 8,584,730			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 241,267	\$ 241,267	\$ 241,267			
Revenues:						
Taxes	\$ -	\$ -	\$ 3,435	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,435</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 241,267</u>	<u>\$ 241,267</u>				
Fund Balance as of Report Date			<u>\$ 244,702</u>			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 801.256	\$ 801.256	\$ 801.256			
Revenues:						
Taxes	\$ -	\$ -	\$ 2.353	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2.353</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>\$ 803.609</u>			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

YTD financial report 2016 gwinnettcountry

Park Place TAD Fund (163)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 12,107	\$ 12,107	\$ 12,107			
Revenues:						
Taxes	\$ -	\$ -	\$ 313	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 12,107</u>	<u>\$ 12,107</u>				
Fund Balance as of Report Date			<u>\$ 12,420</u>			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 1,276,784	\$ 1,276,784	\$ 1,276,784			
Revenues:						
Charges for Services	\$ 115,140	\$ 115,140	\$ 1,586	1.38%	\$ 1,323	1.13%
Investment Income	6,149	6,149	3,111	50.59%	3,047	51.65%
Revenues without Use of Fund Balance	121,289	121,289	4,697	3.87%	4,370	3.54%
Use of Fund Balance	311	311	-	0.00%	-	-
TOTAL REVENUES	\$ 121,600	\$ 121,600	\$ 4,697	3.86%	\$ 4,370	3.54%
Appropriations:						
Transportation	\$ 121,600	\$ 121,600	\$ 25,096	20.64%	\$ 36,969	30.54%
TOTAL APPROPRIATIONS	\$ 121,600	\$ 121,600	\$ 25,096	20.64%	\$ 36,969	29.98%
Projected Fund Balance December 31	\$ 1,276,473	\$ 1,276,473				
Fund Balance as of Report Date			\$ 1,256,385			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 2,000,820	\$ 2,000,820	\$ 2,000,820			
Revenues:						
Charges for Services	\$ 6,975,000	\$ 6,975,000	\$ 52,950	0.76%	\$ 63,037	0.91%
Investment Income	7,007	7,007	4,544	64.85%	5,540	64.86%
Miscellaneous	-	-	78,610	-	-	-
Revenues without Use of Fund Balance	6,982,007	6,982,007	136,104	1.95%	68,577	0.99%
Use of Fund Balance	685,584	685,584	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,667,591	\$ 7,667,591	\$ 136,104	1.78%	\$ 68,577	0.89%
Appropriations:						
Transportation	\$ 7,667,591	\$ 7,667,591	\$ 2,421,669	31.58%	\$ 2,335,920	30.15%
TOTAL APPROPRIATIONS	\$ 7,667,591	\$ 7,667,591	\$ 2,421,669	31.58%	\$ 2,335,920	30.15%
Projected Fund Balance December 31	\$ 1,315,236	\$ 1,315,236				
Fund Balance as of Report Date			\$ (284,745)			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 2,379,757	\$ 2,379,757	\$ 2,379,757			
Revenues:						
Charges for Services	\$ 623,943	\$ 623,943	\$ 255,248	40.91%	\$ 258,746	28.02%
Investment Income	2,465	2,465	987	40.04%	1,122	-
Revenues without Use of Fund Balance	626,408	626,408	256,235	40.91%	259,868	28.14%
Use of Fund Balance	333,592	333,592	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 256,235</u>	26.69%	<u>\$ 259,868</u>	27.07%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 248,595	25.90%	\$ 116,254	12.11%
TOTAL APPROPRIATIONS	<u>\$ 960,000</u>	<u>\$ 960,000</u>	<u>\$ 248,595</u>	25.90%	<u>\$ 116,254</u>	12.11%
Projected Fund Balance December 31	\$ 2,046,165	\$ 2,046,165				
Fund Balance as of Report Date			\$ 2,387,397			

YTD financial report 2016 gwinnettcouuty

Corrections Inmate Welfare Fund (085)

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

	FY 2016			FY 2015		
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 157,609	\$ 157,609	\$ 157,609			
Revenues:						
Charges for Services	\$ 77,000	\$ 77,000	\$ 37,505	48.71%	\$ 32,764	45.82%
Miscellaneous	6,000	6,000	3,703	61.72%	3,368	43.74%
TOTAL REVENUES	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 41,208</u>	49.65%	<u>\$ 36,132</u>	45.62%
Appropriations:						
Corrections	\$ 60,725	\$ 60,725	\$ 13,967	23.00%	\$ 16,057	21.33%
Appropriations without Contribution to Fund Balance	60,725	60,725	13,967	23.00%	16,057	21.33%
Contribution to Fund Balance	22,275	22,275	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 83,000</u>	<u>\$ 83,000</u>	<u>\$ 13,967</u>	16.83%	<u>\$ 16,057</u>	20.27%
Projected Fund Balance December 31	\$ 179,884	\$ 179,884				
Fund Balance as of Report Date			\$ 184,850			

YTD financial report 2016 gwinnettcountry

Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 1,317,209	\$ 1,317,209	\$ 1,317,209			
Revenues:						
Fines and Forfeitures	\$ 842,968	\$ 842,968	\$ 296,089	35.12%	\$ 329,421	34.89%
Investment Income	-	-	1,484	-	672	-
Miscellaneous	-	-	938	-	884	-
Revenues without Use of Fund Balance	842,968	842,968	298,511	35.41%	330,977	35.06%
Use of Fund Balance	286,013	286,013	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,128,981	\$ 1,128,981	\$ 298,511	26.44%	\$ 330,977	27.57%
Appropriations:						
District Attorney	\$ 445,535	\$ 445,535	\$ 192,123	43.12%	\$ 172,446	32.27%
Solicitor General	683,446	683,446	228,203	33.39%	208,002	31.23%
TOTAL APPROPRIATIONS	\$ 1,128,981	\$ 1,128,981	\$ 420,326	37.23%	\$ 380,448	31.69%
Projected Fund Balance December 31	\$ 1,031,196	\$ 1,031,196				
Fund Balance as of Report Date			\$ 1,195,394			

YTD financial report 2016 gwinnettcountry

DA Federal Asset Sharing Fund (080)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 286,299	\$ 286,299	\$ 286,299			
Revenues:						
Investment Income	\$ -	\$ -	\$ 93	-	\$ 86	100.00%
Revenues without Use of Fund Balance	-	-	93	-	86	100.00%
Use of Fund Balance	145,514	145,514	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 145,514	\$ 145,514	\$ 93	0.06%	\$ 86	0.04%
Appropriations:						
District Attorney	\$ 145,514	\$ 145,514	\$ 6,691	4.60%	\$ 28,447	13.23%
TOTAL APPROPRIATIONS	\$ 145,514	\$ 145,514	\$ 6,691	4.60%	\$ 28,447	13.23%
Projected Fund Balance December 31	\$ 140,785	\$ 140,785				
Fund Balance as of Report Date			\$ 279,701			

YTD financial report 2016 gwinnettcouy

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 26,286,946	\$ 26,286,946	\$ 26,286,946			
Revenues:						
Charges for Services	\$ 15,858,056	\$ 15,858,056	\$ 7,313,256	46.12%	\$ 6,697,080	48.07%
Investment Income	130,922	130,922	88,247	67.40%	65,317	48.27%
Miscellaneous	-	-	1,434	-	2,115	-
Revenues without Use of Fund Balance	15,988,978	15,988,978	7,402,937	46.30%	6,764,512	48.09%
Use of Fund Balance	4,692,077	4,362,590	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,681,055	\$ 20,351,568	\$ 7,402,937	36.38%	\$ 6,764,512	35.29%
Appropriations:						
Police Services	\$ 16,557,566	\$ 16,228,079	\$ 5,850,471	36.05%	\$ 5,211,821	33.71%
Non-Departmental:						
Compensation Reserve	20,000	20,000	-	0.00%	-	-
Other Governmental Agencies	3,803,489	3,803,489	3,803,488	100.00%	3,417,801	100.00%
Non-Departmental E-911	300,000	300,000	-	0.00%	-	0.00%
Total Non-Departmental	4,123,489	4,123,489	3,803,488	92.24%	3,417,801	92.17%
TOTAL APPROPRIATIONS	\$ 20,681,055	\$ 20,351,568	\$ 9,653,959	47.44%	\$ 8,629,622	45.01%
Projected Fund Balance December 31	\$ 21,594,869	\$ 21,924,356				
Fund Balance as of Report Date			\$ 24,035,924			

YTD financial report 2016 gwinnettcouuty

Juvenile Court Supervision Fund (030)

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

	FY 2016			FY 2015		
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 97,311	\$ 97,311	\$ 97,311			
Revenues:						
Charges for Services	\$ 51,678	\$ 51,678	\$ 26,648	51.57%	\$ 20,976	36.30%
TOTAL REVENUES	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 26,648</u>	51.57%	<u>\$ 20,976</u>	36.30%
Appropriations:						
Juvenile Court	\$ 48,313	\$ 48,313	\$ 20,001	41.40%	\$ 24,886	48.26%
Appropriations without Contribution to Fund Balance	48,313	48,313	20,001	41.40%	24,886	48.26%
Contribution to Fund Balance	3,365	3,365	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 51,678</u>	<u>\$ 51,678</u>	<u>\$ 20,001</u>	38.70%	<u>\$ 24,886</u>	43.07%
Projected Fund Balance December 31	\$ 100,676	\$ 100,676				
Fund Balance as of Report Date			\$ 103,958			

YTD financial report 2016 gwinnettcountry

Police Special Justice Fund (070)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 2,270,660	\$ 2,270,660	\$ 2,270,660			
Revenues:						
Fines and Forfeitures	\$ -	\$ 13,067	\$ 13,068	100.01%	\$ 135,829	114.18%
Revenues without Use of Fund Balance	-	13,067	13,068	100.01%	135,829	114.18%
Use of Fund Balance	1,563,552	1,550,485	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 13,068</u>	0.84%	<u>\$ 135,829</u>	13.13%
Appropriations:						
Police Services	\$ 1,563,552	\$ 1,563,552	\$ 684,855	43.80%	\$ 155,233	15.01%
TOTAL APPROPRIATIONS	<u>\$ 1,563,552</u>	<u>\$ 1,563,552</u>	<u>\$ 684,855</u>	43.80%	<u>\$ 155,233</u>	15.01%
Projected Fund Balance December 31	\$ 707,108	\$ 720,175				
Fund Balance as of Report Date			\$ 1,598,873			

YTD financial report 2016 gwinnettcountry

Police Special State Fund (072)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 2,530,334	\$ 2,530,334	\$ 2,530,334			
Revenues:						
Fines and Forfeitures	\$ -	\$ 247,280	\$ 255,360	103.27%	\$ 91,427	138.38%
Miscellaneous	-	-	136	-	-	-
Revenues without Use of Fund Balance	-	247,280	255,496	103.32%	91,427	138.38%
Use of Fund Balance	708,060	460,780	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 708,060	\$ 708,060	\$ 255,496	36.08%	\$ 91,427	10.39%
Appropriations:						
Police Services	\$ 708,060	\$ 708,060	\$ 189,993	26.83%	\$ 186,344	21.17%
TOTAL APPROPRIATIONS	\$ 708,060	\$ 708,060	\$ 189,993	26.83%	\$ 186,344	21.17%
Projected Fund Balance December 31	\$ 1,822,274	\$ 2,069,554				
Fund Balance as of Report Date			\$ 2,595,837			

YTD financial report 2016 gwinnettcountry

Sheriff Inmate Fund (090)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 2,572,600	\$ 2,572,600	\$ 2,572,600			
Revenues:						
Charges for Services	\$ 642,936	\$ 642,936	\$ 258,572	40.22%	\$ 204,075	36.65%
Revenues without Use of Fund Balance	642,936	642,936	258,572	40.22%	204,075	36.65%
Use of Fund Balance	90,530	90,530	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 258,572</u>	35.25%	<u>\$ 204,075</u>	36.56%
Appropriations:						
Sheriff	\$ 733,466	\$ 733,466	\$ 100,485	13.70%	\$ 234,451	42.00%
TOTAL APPROPRIATIONS	<u>\$ 733,466</u>	<u>\$ 733,466</u>	<u>\$ 100,485</u>	13.70%	<u>\$ 234,451</u>	42.00%
Projected Fund Balance December 31	\$ 2,482,070	\$ 2,482,070				
Fund Balance as of Report Date			\$ 2,730,687			

YTD financial report 2016 gwinnettcouuty

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 312,049	\$ 312,049	\$ 312,049			
Revenues:						
Fines and Forfeitures	\$ -	\$ 140,853	\$ 140,853	100.00%	\$ 27,783	100.00%
Investment Income	-	-	99	-	83	136.07%
Revenues without Use of Fund Balance	-	140,853	140,952	100.07%	27,866	100.08%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 215,853	\$ 140,952	65.30%	\$ 27,866	27.10%
Appropriations:						
Sheriff	\$ 75,000	\$ 215,853	\$ -	0.00%	\$ 2,915	2.83%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 215,853	\$ -	0.00%	\$ 2,915	2.83%
Projected Fund Balance December 31	\$ 237,049	\$ 237,049				
Fund Balance as of Report Date			\$ 453,001			

YTD financial report 2016 gwinnettcouuty

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 460,058	\$ 460,058	\$ 460,058			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,875	\$ 9,875	100.00%	\$ 109,160	104.06%
Investment Income	-	-	159	-	169	136.29%
Revenues without Use of Fund Balance	-	9,875	10,034	101.61%	109,329	104.10%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 159,875	\$ 10,034	6.28%	\$ 109,329	42.87%
Appropriations:						
Sheriff	\$ 150,000	\$ 159,875	\$ 55,271	34.57%	\$ 9,080	3.56%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 159,875	\$ 55,271	34.57%	\$ 9,080	3.56%
Projected Fund Balance December 31	\$ 310,058	\$ 310,058				
Fund Balance as of Report Date			\$ 414,821			

YTD financial report 2016 gwinnettcouuty

Sheriff Special State Fund (067)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 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	-	-	51	-	47	138.24%
Revenues without Use of Fund Balance	-	36,132	36,183	100.14%	5,607	100.25%
Use of Fund Balance	60,000	60,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 60,000	\$ 96,132	\$ 36,183	37.64%	\$ 5,607	6.96%
Appropriations:						
Sheriff	\$ 60,000	\$ 96,132	\$ 32,819	34.14%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 60,000	\$ 96,132	\$ 32,819	34.14%	\$ -	0.00%
Projected Fund Balance December 31	\$ 73,670	\$ 73,670				
Fund Balance as of Report Date			\$ 137,034			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 1,106,178	\$ 1,106,178	\$ 1,106,178			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 295,147	33.73%	\$ 304,980	36.97%
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	1,226,089	45.46%	1,235,922	47.01%
Use of Fund Balance	511	511	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,697,411	\$ 2,697,411	\$ 1,226,089	45.45%	\$ 1,235,922	46.14%
Appropriations:						
Stadium Operations	\$ 2,697,411	\$ 2,697,411	\$ 1,675,479	62.11%	\$ 1,646,993	61.49%
TOTAL APPROPRIATIONS	\$ 2,697,411	\$ 2,697,411	\$ 1,675,479	62.11%	\$ 1,646,993	61.49%
Projected Fund Balance December 31	\$ 1,105,667	\$ 1,105,667				
Fund Balance as of Report Date			\$ 656,788			

YTD financial report 2016 gwinnettcountry

Tree Bank Fund (040)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 203,643	\$ 203,643	\$ 203,643			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 1,760	17.60%	\$ 20,000	200.00%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,760</u>	17.60%	<u>\$ 20,000</u>	200.00%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 203,643	\$ 203,643				
Fund Balance as of Report Date			\$ 205,403			

YTD financial report 2016 gwinnettcouuty

Tourism Fund (050)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Fund Balance January 1	\$ 8,639,839	\$ 8,639,839	\$ 8,639,839			
Revenues:						
Taxes	\$ 8,620,010	\$ 8,620,010	\$ 3,072,572	35.64%	\$ 2,916,400	40.25%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,500	1,500	6,684	445.60%	2,233	186.08%
TOTAL REVENUES	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,079,256</u>	35.72%	<u>\$ 2,918,633</u>	38.31%
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	1,812,320	52.75%	1,491,420	55.44%
Appropriations without Contribution to Fund Balance	8,358,509	8,358,509	3,038,723	36.35%	2,767,923	36.33%
Contribution to Fund Balance	263,101	263,101	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 8,621,610</u>	<u>\$ 8,621,610</u>	<u>\$ 3,038,723</u>	35.25%	<u>\$ 2,767,923</u>	36.33%
Projected Fund Balance December 31	\$ 8,902,940	\$ 8,902,940				
Fund Balance as of Report Date			\$ 8,680,372			

YTD financial report 2016 gwinnettcouuty

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 957,155	\$ 957,155	\$ 957,155			
Revenues:						
Charges for Services	\$ 153,500	\$ 153,500	\$ 79,424	51.74%	\$ 72,405	53.63%
Miscellaneous	770,000	770,000	336,717	43.73%	326,491	45.35%
Revenues without Use of Net Position	923,500	923,500	416,141	45.06%	398,896	46.65%
Use of Net Position	63,987	53,226	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 987,487	\$ 976,726	\$ 416,141	42.61%	\$ 398,896	42.33%
Appropriations:						
Transportation*	\$ 987,487	\$ 976,726	\$ 310,006	31.74%	\$ 319,105	33.86%
TOTAL APPROPRIATIONS	\$ 987,487	\$ 976,726	\$ 310,006	31.74%	\$ 319,105	33.86%
Projected Net Position December 31	\$ 893,168	\$ 903,929				
Net Position as of Report Date			\$ 1,063,290			

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

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 4,173,728	\$ 4,173,728	\$ 4,173,728			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,417,241	40.37%	\$ 1,511,983	43.06%
Investment Income	28,595	28,595	9,277	32.44%	3,707	42.13%
Miscellaneous	22,000	22,000	252,309	1,146.86%	8,391	38.14%
Other Financing Sources	6,350,572	6,350,572	2,646,072	41.67%	2,008,155	41.67%
TOTAL REVENUES	\$ 9,912,171	\$ 9,912,171	\$ 4,324,899	43.63%	\$ 3,532,236	39.87%
Appropriations:						
Financial Services	\$ 69,932	\$ 69,932	\$ 19,199	27.45%	\$ 11,725	10.97%
Transportation	9,552,460	9,552,460	1,921,066	20.11%	2,608,845	29.81%
Appropriations without Working Capital Reserve	9,622,392	9,622,392	1,940,265	20.16%	2,620,570	29.58%
Working Capital Reserve	289,779	289,779	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 9,912,171	\$ 9,912,171	\$ 1,940,265	19.57%	\$ 2,620,570	29.58%
Projected Net Position December 31	\$ 4,463,507	\$ 4,463,507				
Net Position as of Report Date			\$ 6,558,362			

YTD financial report 2016 gwinnettcouuty

Solid Waste Operating Fund (595)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 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	18,341,241	42.46%	18,081,579	42.38%
Investment Income	214,345	214,345	158,310	73.86%	142,924	70.41%
Miscellaneous	50	50	196	392.00%	1	2.00%
TOTAL REVENUES	<u>\$ 44,162,483</u>	<u>\$ 44,162,483</u>	<u>\$ 18,666,106</u>	42.27%	<u>\$ 18,405,199</u>	42.19%
Appropriations:						
Support Services*	\$ 42,607,567	\$ 42,607,567	\$ 13,756,246	32.29%	\$ 13,497,996	32.00%
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	13,756,246	32.28%	13,497,996	32.00%
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>\$ 13,756,246</u>	31.15%	<u>\$ 13,497,996</u>	30.94%
Projected Net Position December 31	\$ 15,333,439	\$ 15,333,439				
Net Position as of Report Date			\$ 18,698,383			

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

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

YTD financial report 2016 gwinnettcountry

Stormwater Operating Fund (590)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 24,473,870	\$ 24,473,870	\$ 24,473,870			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 344,660	1.10%	\$ 347,135	1.11%
Investment Income	106,347	106,347	95,226	89.54%	59,054	120.84%
Miscellaneous	20,150	20,150	1,134	5.63%	1,239	6.15%
TOTAL REVENUES	\$ 31,354,537	\$ 31,354,537	\$ 441,020	1.41%	\$ 407,428	1.30%
Appropriations:						
Planning and Development	\$ 482,742	\$ 471,680	\$ 154,937	32.85%	\$ 157,588	33.39%
Water Resources*	29,373,832	29,347,910	3,112,215	10.60%	2,975,270	9.77%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	80,000	80,000	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	29,936,574	29,899,590	3,267,152	10.93%	3,132,858	10.12%
Working Capital Reserve	1,417,963	1,454,947	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,354,537	\$ 31,354,537	\$ 3,267,152	10.42%	\$ 3,132,858	10.01%
Projected Net Position December 31	\$ 25,891,833	\$ 25,928,817				
Net Position as of Report Date			\$ 21,647,738			

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

YTD financial report 2016 gwinnettcountry

Water and Sewer Operating Fund (501)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 132,267,026	\$ 132,267,026	\$ 132,267,026			
Revenues:						
Charges for Services	\$ 301,402,833	\$ 301,402,833	\$ 109,402,919	36.30%	\$ 107,396,253	35.91%
Investment Income	460,000	460,000	440,452	95.75%	218,937	65.66%
Contributions and Donations	16,713,974	16,713,974	10,133,711	60.63%	8,665,183	48.49%
Miscellaneous	240,000	240,000	108,387	45.16%	342,236	142.60%
Revenues without Use of Net Position	318,816,807	318,816,807	120,085,469	37.67%	116,622,609	36.73%
Use of Net Position	12,476,982	11,658,099	-	0.00%	-	-
TOTAL REVENUES	\$ 331,293,789	\$ 330,474,906	\$ 120,085,469	36.34%	\$ 116,622,609	36.73%
Appropriations:						
Planning and Development	\$ 930,637	\$ 930,637	\$ 345,652	37.14%	\$ 413,664	36.48%
Water Resources*	330,263,152	329,444,269	125,753,913	38.17%	111,350,503	37.57%
Non-Departmental:						
Compensation Reserve	50,000	50,000	-	0.00%	-	-
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	100,000	100,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 331,293,789	\$ 330,474,906	\$ 126,099,565	38.16%	\$ 111,764,167	35.20%
Projected Net Position December 31	\$ 119,790,044	\$ 120,608,927				
Net Position as of Report Date			\$ 126,252,930			

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

YTD financial report 2016 gwinnettcouuty

Administrative Support Fund (665)

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

	FY 2016				FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 3,285,925	\$ 3,285,925	\$ 3,285,925			
Revenues:						
Charges for Services	\$ 54,508,575	\$ 54,508,575	\$ 20,417,984	37.46%	\$ 16,396,512	41.65%
Investment Income	88,350	88,350	14,970	16.94%	30,802	47.32%
Miscellaneous	1,480,994	1,480,994	611,763	41.31%	588,646	41.31%
Other Financing Sources	-	-	-	-	17,217	-
TOTAL REVENUES	\$ 56,077,919	\$ 56,077,919	\$ 21,044,717	37.53%	\$ 17,033,177	34.03%
Appropriations:						
Financial Services	\$ 8,263,889	\$ 8,229,330	\$ 3,165,636	38.47%	\$ 2,991,267	38.29%
County Administration	4,733,378	4,733,378	1,630,752	34.45%	1,399,277	31.42%
Human Resources	3,455,094	3,439,047	1,239,824	36.05%	1,157,421	34.89%
Information Technology Services	25,490,656	25,250,357	9,883,023	39.14%	9,142,107	41.21%
Law	2,220,195	2,220,195	900,080	40.54%	855,846	39.38%
Support Services	10,240,470	10,206,747	3,737,653	36.62%	3,023,799	32.26%
Non-Departmental:						
Non-Departmental Admin Support	721,500	721,500	138,944	19.26%	116,631	16.17%
Total Non-Departmental	721,500	721,500	138,944	19.26%	116,631	15.82%
Appropriations without Working Capital Reserve	55,125,182	54,800,554	20,695,912	37.77%	18,686,348	37.34%
Working Capital Reserve	952,737	1,277,365	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 56,077,919	\$ 56,077,919	\$ 20,695,912	36.91%	\$ 18,686,348	37.34%
Projected Net Position December 31	\$ 4,238,662	\$ 4,563,290				
Net Position as of Report Date			\$ 3,634,730			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 2,727,671	\$ 2,727,671	\$ 2,727,671			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 416,641	41.66%	\$ 416,665	41.67%
Investment Income	11,000	11,000	6,212	56.47%	6,430	58.45%
TOTAL REVENUES	\$ 1,011,000	\$ 1,011,000	\$ 422,853	41.83%	\$ 423,095	41.67%
Appropriations:						
Financial Services	\$ 1,006,831	\$ 1,006,831	\$ 116,757	11.60%	\$ 204,690	20.16%
Appropriations without Working Capital Reserve	1,006,831	1,006,831	116,757	11.60%	204,690	20.16%
Working Capital Reserve	4,169	4,169	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,011,000	\$ 1,011,000	\$ 116,757	11.55%	\$ 204,690	20.16%
Projected Net Position December 31	\$ 2,731,840	\$ 2,731,840				
Net Position as of Report Date			\$ 3,033,767			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 2,317,808	\$ 2,317,808	\$ 2,317,808			
Revenues:						
Charges for Services	\$ 6,252,209	\$ 6,252,209	\$ 2,078,322	33.24%	\$ 1,918,155	32.26%
Miscellaneous	345,347	345,347	275,748	79.85%	260,228	92.28%
TOTAL REVENUES	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 2,354,070</u>	35.68%	<u>\$ 2,178,383</u>	34.97%
Appropriations:						
Support Services	\$ 6,571,704	\$ 6,494,305	\$ 2,357,302	36.30%	\$ 2,218,270	36.69%
Non-Departmental:						
Compensation Reserve	10,000	10,000	-	0.00%	-	-
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	6,581,704	6,504,305	2,357,302	36.24%	2,218,270	36.68%
Working Capital Reserve	15,852	93,251	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,597,556</u>	<u>\$ 6,597,556</u>	<u>\$ 2,357,302</u>	35.73%	<u>\$ 2,218,270</u>	35.61%
Projected Net Position December 31	\$ 2,333,660	\$ 2,411,059				
Net Position as of Report Date			\$ 2,314,576			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 31,893,615	\$ 31,893,615	\$ 31,893,615			
Revenues:						
Charges for Services	\$ 48,515,975	\$ 48,515,975	\$ 21,299,136	43.90%	\$ 17,687,730	39.73%
Investment Income	163,767	163,767	97,306	59.42%	112,905	78.08%
Miscellaneous	-	-	537,545	-	398,126	-
Revenues without Use of Net Position	48,679,742	48,679,742	21,933,987	45.06%	18,198,761	40.75%
Use of Net Position	1,349,998	1,349,998	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,029,740	\$ 50,029,740	\$ 21,933,987	43.84%	\$ 18,198,761	37.42%
Appropriations:						
Human Resources	\$ 50,019,740	\$ 50,019,740	\$ 19,860,644	39.71%	\$ 17,359,069	35.70%
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	\$ 19,860,644	39.70%	\$ 17,359,069	35.70%
Projected Net Position December 31	\$ 30,543,617	\$ 30,543,617				
Net Position as of Report Date			\$ 33,966,958			

YTD financial report 2016 gwinnettcountry

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 05/31/2016	Actuals YTD as of 05/31/2016	% Actual to Current Budget	Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 11,607,783	\$ 11,607,783	\$ 11,607,783			
Revenues:						
Charges for Services	\$ 5,000,000	\$ 5,000,000	\$ 2,082,786	41.66%	\$ 1,043,393	41.67%
Investment Income	96,000	96,000	41,317	43.04%	45,957	47.87%
Miscellaneous	-	-	12,037	-	9,187	-
Revenues without Use of Net Position	5,096,000	5,096,000	2,136,140	41.92%	1,098,537	42.25%
Use of Net Position	2,019,444	2,019,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,115,444	\$ 7,115,444	\$ 2,136,140	30.02%	\$ 1,098,537	15.89%
Appropriations:						
Financial Services	\$ 7,105,444	\$ 7,105,444	\$ 3,669,122	51.64%	\$ 3,699,854	53.51%
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	\$ 3,669,122	51.57%	\$ 3,699,854	53.51%
Projected Net Position December 31	\$ 9,588,339	\$ 9,588,339				
Net Position as of Report Date			\$ 10,074,801			

YTD financial report 2016 gwinnettcountry

Workers' Compensation Fund (604)

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

	FY 2016			% Actual to Current Budget	FY 2015	
	2016 Adopted Budget	Current Annual Budget as of 05/31/2016	Actuals YTD as of 05/31/2016		Actuals YTD as of 05/31/2015	% Actual to 05/31/2015 Budget
Net Position January 1	\$ 9,201,475	\$ 9,201,475	\$ 9,201,475			
Revenues:						
Charges for Services	\$ 3,500,000	\$ 3,500,000	\$ 1,458,200	41.66%	\$ 916,667	41.67%
Investment Income	40,000	40,000	54,326	135.82%	47,874	119.69%
Miscellaneous	-	-	321	-	-	-
Revenues without Use of Net Position	3,540,000	3,540,000	1,512,847	42.74%	964,541	43.06%
Use of Net Position	802,786	802,786	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,342,786	\$ 4,342,786	\$ 1,512,847	34.84%	\$ 964,541	22.34%
Appropriations:						
Human Resources	\$ 4,332,786	\$ 4,332,786	\$ 1,074,679	24.80%	\$ 1,159,780	26.87%
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	\$ 1,074,679	24.75%	\$ 1,159,780	26.87%
Projected Net Position December 31	\$ 8,398,689	\$ 8,398,689				
Net Position as of Report Date			\$ 9,639,643			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 05/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	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
Use of Fund Balance	7,828,670	7,429,031	(399,639)	To adjust budget for 90 day job vacancies.	(15,483)	(375,665)
				GCID 20160427 Approval to execute agreement to purchase real estate with the city of Lawrenceville. (Annex, Female Seminary, Don's Way, and Historic Courthouse).	-	(74,626)
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Total: Use of Fund Balance	(15,483)	(399,639)
<i>Total: General Fund</i>			(571,154)		(15,483)	(571,154)
Fire and Emergency Medical Services District Fund (102)						
Contributions and Donations	-	250	250	GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
Miscellaneous	30,538	30,613	75	GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	75	75
<i>Total: Fire and Emergency Medical Services District Fund</i>			325		75	325

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

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Use of Fund Balance	4,692,077	4,362,590	(329,487)	To adjust budget for 90 day job vacancies.	(23,890)	(329,487)
<i>Total: E-911 Fund</i>			(329,487)		(23,890)	(329,487)
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
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)
<i>Subtotal</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	247,280	247,280	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	15,913	247,280
Use of Fund Balance	708,060	460,780	(247,280)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(15,913)	(247,280)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	140,853	140,853	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	52,058	140,853
<i>Subtotal</i>			140,853		52,058	140,853
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	9,875	9,875	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,607	9,875
<i>Total: Sheriff Special State Fund</i>			9,875		1,607	9,875
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.	-	36,132
<i>Total: Sheriff Special State Fund</i>			36,132		-	36,132

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Airport Operating Fund (520)						
Use of Net Position	63,987	53,226	(10,761)	To adjust budget for 90 day job vacancies.	1,662	(10,761)
<i>Total: Airport Operating Fund</i>			(10,761)		1,662	(10,761)
Water and Sewer Operating Fund (501)						
Use of Net Position	12,476,982	11,658,099	(818,883)	To adjust budget for 90 day job vacancies.	44,756	(818,883)
<i>Total: Water and Sewer Operating Fund</i>			(818,883)		44,756	(818,883)
<i>Total Revenue Budget Adjustments</i>			\$ (1,521,826)		\$ 60,785	\$ (1,521,826)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 05/31/2016

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 8,071,420	\$ 8,046,184	\$ (25,236)	To adjust budget for 90 day job vacancies.	\$ 4,540	\$ (25,236)
Transportation	17,143,295	17,018,605	(124,690)	To adjust budget for 90 day job vacancies.	(12,704)	(124,690)
Planning and Development	862,688	854,044	(8,644)	To adjust budget for 90 day job vacancies.	1,555	(8,644)
Police Services	6,475,486	6,424,787	(50,699)	To adjust budget for 90 day job vacancies.	9,121	(50,699)
Corrections	14,688,471	14,722,199	33,728	To adjust budget for 90 day job vacancies.	3,215	(17,872)
				Transfer from Non-Departmental: Prisoner Medical Reserve.	13,500	51,600
				Total: Corrections	16,715	33,728
Community Services	6,258,306	6,295,816	37,510	To adjust budget for 90 day job vacancies.	(6,165)	(32,490)
				GCID 20160030 Approval to accept a \$70,000 donation and execute a Cooperative Letter of Agreement with Friends of Gwinnett County Senior Services.	-	70,000
				Total: Community Services	(6,165)	37,510
Community Services - Elections	9,112,381	9,082,626	(29,755)	To adjust budget for 90 day job vacancies.	(8,038)	(29,755)
Community Services Subsidies: Library In-House Services	800,865	791,038	(9,827)	To adjust budget for 90 day job vacancies.	2,799	(9,827)
Juvenile Court	7,477,996	8,111,765	633,769	Transfer from Non-Departmental: Court Reporters Reserve.	52,300	162,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	200,000	400,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	26,200	70,400
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	869
				Total: Juvenile Court	278,500	633,769
Sheriff	79,171,142	79,942,442	771,300	Transfer from Non-Departmental Inmate Medical Reserve.	-	771,300
Judiciary	19,134,369	23,846,369	4,712,000	Transfer from Non-Departmental: Indigent Defense Reserve.	1,158,900	3,002,200
				Transfer from Non-Departmental: Court Interpreter's Reserve.	95,800	308,600
				Transfer from Non-Departmental: Court Reporters Reserve.	436,500	1,401,200
				Total: Judiciary	1,691,200	4,712,000

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,234,909	2,351,661	116,752	Transfer from Non-Departmental: Court Interpreter's Reserve.	300	3,000
				Transfer from Non-Departmental: Indigent Defense Reserve.	28,100	63,100
				GCID 20160358 Add two full-time Court Associate III positions to Probate Court to handle fingerprinting services for Weapons Carry Licenses.	-	50,652
				Total: Probate Court	28,400	116,752
District Attorney	12,891,415	12,498,822	(392,593)	GCID 20151136 Execute a Memorandum of Understanding with the Executive Board of the Atlanta-Carolinas High Intensity Drug Trafficking Area to provide funding for three full time prosecutors.	-	(392,593)
Solicitor General	4,148,679	4,159,979	11,300	Transfer from Non-Departmental: Court Reporters Reserve.	7,500	11,300
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,076,231	(823,769)	Transfer to Corrections.	(13,500)	(51,600)
				Transfer to Juvenile Court.	-	(869)
				Transfer to Sheriff.	-	(771,300)
				Total: Prisoner Medical Reserve	(13,500)	(823,769)
OPEB Reserve	-	-	-	To adjust budget for 90 day job vacancies.	(6,324)	-
Indigent Defense Reserve	6,000,000	2,534,200	(3,465,800)	Transfer to Juvenile Court.	(200,000)	(400,500)
				Transfer to Judiciary.	(1,158,900)	(3,002,200)
				Transfer to Probate Court.	(28,100)	(63,100)
				Total: Indigent Defense Reserve	(1,387,000)	(3,465,800)
Court Reporter's Reserve	2,400,000	825,500	(1,574,500)	Transfer to Juvenile Court.	(52,300)	(162,000)
				Transfer to Judiciary.	(436,500)	(1,401,200)
				Transfer to Solicitor General.	(7,500)	(11,300)
				Total: Court Reporter's Reserve	(496,300)	(1,574,500)
Court Interpreter's Reserve	560,000	178,000	(382,000)	Transfer to Juvenile Court.	(26,200)	(70,400)
				Transfer to Judiciary.	(95,800)	(308,600)
				Transfer to Probate Court.	(300)	(3,000)
				Total: Court Interpreter's Reserve	(122,300)	(382,000)
Pension Reserve	-	-	-	To adjust budget for 90 day job vacancies.	(3,482)	-
Total Non-Departmental			(6,246,069)		(2,028,906)	(6,246,069)
Total: General Fund			(571,154)		(15,483)	(571,154)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	6,558,203	6,512,074	(46,129)	To adjust budget for 90 day job vacancies.	9,518	(46,129)
Non-Departmental	970,333	970,333	-	To adjust budget for 90 day job vacancies.	(2,262)	-
Contribution to Fund Balance	49,179	95,308	46,129	To adjust budget for 90 day job vacancies.	(7,256)	46,129
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	99,481,865	98,885,006	(596,859)	To adjust budget for 90 day job vacancies.	70,493	(597,184)
				GCID 20160146 Approval to accept a donation from STS Peter & Paul Serbian Orthodox Church to be used for 20 smoke detectors.	-	250
				GCID 20160441 Approval to accept \$75 donation from Lawrenceville Woman's Club for purchase of a pet oxygen mask.	75	75
Non-Departmental	2,052,328	2,052,328	-	To adjust budget for 90 day job vacancies.	(15,799)	-
Contribution to Fund Balance	693,022	1,290,206	597,184	To adjust budget for 90 day job vacancies.	(54,694)	597,184
<i>Total: Fire and Emergency Services District Fund</i>			325		75	325

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	91,265,154	90,416,060	(849,094)	To adjust budget for 90 day job vacancies.	(81,821)	(946,694)
				Transfer from Non-Departmental: Inmate Medical Reserve.	30,600	97,600
				Total: Police Services	(51,221)	(849,094)
Recorder's Court	1,566,808	1,642,908	76,100	Transfer from Non-Departmental: Indigent Defense Reserve.	8,500	22,500
				Transfer from Non-Departmental: Court Interpreter's Reserve.	31,500	53,600
				Total: Recorder's Court	40,000	76,100
Non-Departmental	5,231,914	5,058,214	(173,700)	To adjust budget for 90 day job vacancies.	(30,113)	-
				Transfer to Recorder's Court - From Indigent Defense Reserve.	(8,500)	(22,500)
				Transfer to Police Services - From Inmate Medical Reserve.	(30,600)	(97,600)
				Transfer to Recorder's Court - From Court Interpreter's Reserve.	(31,500)	(53,600)
				Total: Non-Departmental	(100,713)	(173,700)
Contribution to Fund Balance	2,361,301	3,310,495	949,194	To adjust budget for 90 day job vacancies.	111,934	946,694
				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	111,934	949,194
<i>Total: Police Services District Fund</i>			2,500		-	2,500

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	32,142,263	32,040,423	(101,840)	To adjust budget for 90 day job vacancies.	1,502	(68,063)
				GCID20160217 Approval to accept Work@Health federal grant administered by Gwinnett County Health Department.	-	2,000
				GCID20160274 Approval to accept Walk with Ease grant administered by National Recreation and Park Association.	-	4,000
				GCID 20160292 Approval to accept a donation from the Georgia Recreation and Park Association to be used to support the Live Healthy Gwinnett Program.	-	1,000
				Total: Community Services	1,502	(61,063)
Non-Departmental	66,232	66,232	-	To adjust budget for 90 day job vacancies.	(1,502)	-
Contribution to Fund Balance	235,803	356,417	120,614	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
				Total: Contribution to Fund Balance	-	79,837
<i>Total: Recreation Fund</i>			18,774		-	18,774
E-911 Fund (095)						
Police Services	16,557,566	16,228,079	(329,487)	To adjust budget for 90 day job vacancies.	(16,045)	(329,487)
Non-Departmental	4,123,489	4,123,489	-	To adjust budget for 90 day job vacancies.	(7,845)	-
<i>Total: E-911 Fund</i>			(329,487)		(23,890)	(329,487)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	215,853	140,853	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	52,058	140,853
<i>Subtotal</i>			140,853		52,058	140,853
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	159,875	9,875	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	1,607	9,875
<i>Total: Sheriff Special State Fund</i>			9,875		1,607	9,875
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.	-	36,132
<i>Total: Sheriff Special State Fund</i>			36,132		-	36,132
Airport Operating Fund (520)						
Transportation	987,487	976,726	(10,761)	To adjust budget for 90 day job vacancies.	1,936	(10,761)
Non-Departmental	-	-	-	To adjust budget for 90 day job vacancies.	(274)	-
<i>Total: Airport Operating Fund</i>			(10,761)		1,662	(10,761)
Stormwater Operating Fund (590)						
Planning and Development	482,742	471,680	(11,062)	To adjust budget for 90 day job vacancies.	1,990	(11,062)
Water Resources	29,373,832	29,347,910	(25,922)	To adjust budget for 90 day job vacancies.	(21,819)	(25,922)
Non-Departmental	80,000	80,000	-	To adjust budget for 90 day job vacancies.	(370)	-
Working Capital Reserve	1,417,963	1,454,947	36,984	To adjust budget for 90 day job vacancies.	20,199	36,984
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Water Resources	330,263,152	329,444,269	(818,883)	To adjust budget for 90 day job vacancies.	65,916	(818,883)
Non-Departmental	100,000	100,000	-	To adjust budget for 90 day job vacancies.	(21,160)	-
<i>Total: Water and Sewer Operating Fund</i>			(818,883)		44,756	(818,883)

Department/Fund	2016 Adopted Budget	2016 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
Financial Services	8,263,889	8,229,330	(34,559)	To adjust budget for 90 day job vacancies.	(14,458)	(34,559)
Human Resources	3,455,094	3,439,047	(16,047)	To adjust budget for 90 day job vacancies.	2,887	(16,047)
Information Technology	25,490,656	25,250,357	(240,299)	To adjust budget for 90 day job vacancies.	20,841	(240,299)
Support Services	10,240,470	10,206,747	(33,723)	To adjust budget for 90 day job vacancies.	6,066	(33,723)
Non-Departmental	721,500	721,500	-	To adjust budget for 90 day job vacancies.	(7,334)	-
Working Capital Reserve	952,737	1,277,365	324,628	To adjust budget for 90 day job vacancies.	(8,002)	324,628
<i>Total: Administrative Support Fund</i>			-		-	-
Fleet Management (610)						
Support Services	6,571,704	6,494,305	(77,399)	To adjust budget for 90 day job vacancies.	(6,665)	(77,399)
Non-Departmental	10,000	10,000	-	To adjust budget for 90 day job vacancies.	(1,528)	-
Working Capital Reserve	15,852	93,251	77,399	To adjust budget for 90 day job vacancies.	8,193	77,399
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,521,826)		\$ 60,785	\$ (1,521,826)