



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**April 30, 2014** (unaudited)



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**gwinnettcounty**

**M E M O R A N D U M**

**TO:** Charlotte J. Nash, Chairman  
District Commissioners  
Glenn P. Stephens, County Administrator  
Phil Hoskins, Deputy County Administrator

**FROM:** Maria B. Woods  
CFO/Director of Financial Services

**DATE:** May 19, 2014

**SUBJECT:** Monthly Financial Report for the Period Ended April 30, 2014

This report, which includes unaudited information for the fiscal year through April 2014, 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 10
Non-departmental Budget Transfers Schedule	Page 46
Budget Adjustments by Fund Schedule	Page 48
2013 E-911 Reimbursement Reconciliation Report & 2014 Payments	Page 53

# Executive Summary

Notable events during April and early May included: 1) the actuarial firm's completion of reports on the County's Defined Benefit Pension and Other Post Employment Benefit (OPEB) plans, 2) the completion of the fiscal year 2013 external audit and Comprehensive Annual Financial Report (CAFR), 3) annual E-911 payments to cities, and 4) the continuation of fiscal year 2015 budget preparation. Highlights from these activities are discussed below.

## **Actuarial Reports on the Defined Benefit Pension and Other Post Employment Benefit (OPEB) Plans**

The County's actuarial firm, Cavanaugh McDonald, recently completed reports on the County's Defined Benefit Pension and Other Post Employment Benefit (OPEB) Plans. The reports found that as of January 1, 2014, the County's OPEB Plan is funded at 59.9 percent, and the Defined Benefit Pension Plan is funded at 83.9 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

## **2013 External Audit and Comprehensive Annual Financial Report (CAFR)**

The 2013 external audit by Mauldin & Jenkins CPA was completed on May 7, 2014, and a briefing with the Board of Commissioners to review the results of the audit is scheduled for June 3, 2014. The fiscal year 2014 beginning fund balances/net position detailed within this monthly financial report have now been updated to reflect the audited year-end 2013 balances.

As of December 31, 2013, all operating funds were in compliance with the County's Fund Balance and Working Capital Reserve Policies, except for the Solid Waste Fund, which was lower than the requirement due to the timing of when revenues are recognized. The fund is projected to meet reserve requirements within the next five years, as mandated by the Enterprise Funds Reserve Policy.

Audited financial reports are provided in the 2013 CAFR. We are pleased to report that the 2013 CAFR was completed well in advance of the legal requirement of June 30<sup>th</sup>, and is available online at [www.qwinnettcafr.com](http://www.qwinnettcafr.com).

## **Annual E-911 Payments to Cities**

In accordance with the Service Delivery Strategy (SDS) agreement, payments to cities providing E-911 dispatch services were made in April in the amount of \$3.2 million. This is shown as a Non-Departmental expenditure in the financial summary for the E-911 Fund on page 24.

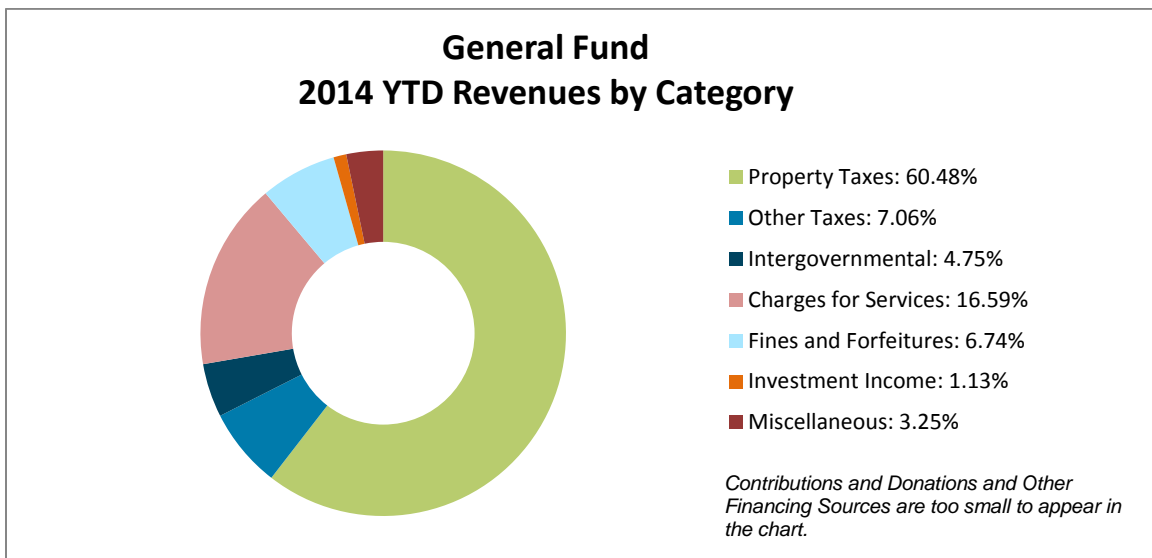
The 2013 reconciliation of payments to the cities and 2014 payments to cities are included on page 53 of this report. While the 2013 activity was accounted for in the prior fiscal year, we are providing this final summary to close out this activity after the cities' 2013 expenses were audited.

### 2015 Budget Preparation

Fiscal year 2015 budget preparation continues. All capital budget requests have been submitted by departments. Strategic planning days are tentatively scheduled for late May and will be followed by an official fiscal year 2015 budget kickoff in early June.

## General Fund (page 10)

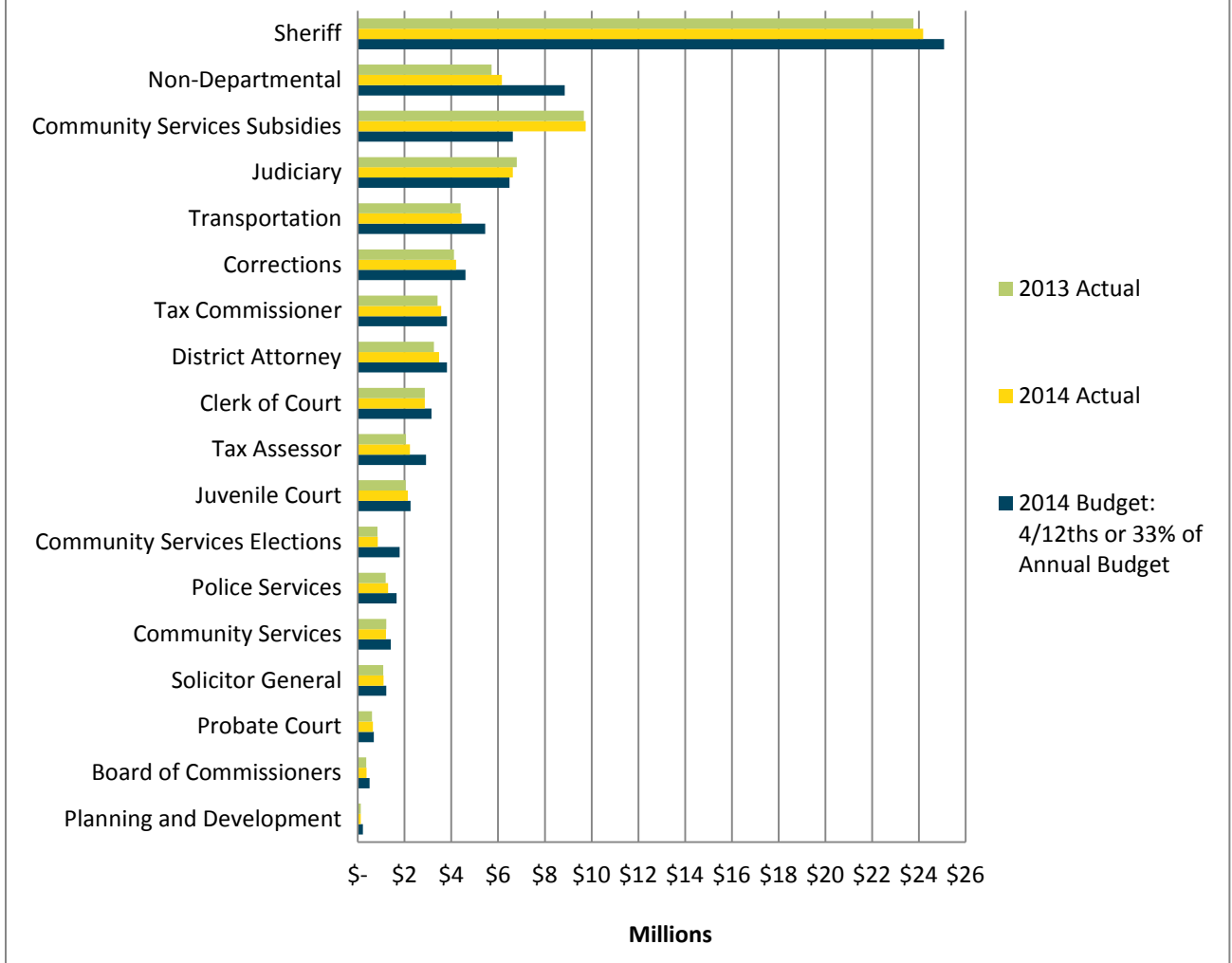
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 60 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.

General Fund tax revenues are down approximately \$3.2 million from this time last year, primarily because a portion of motor vehicle ad valorem taxes and intangible recording taxes that used to be recorded in the General Fund are now being recorded in the new service districts funds.

**General Fund  
Budget vs. Actual by Department  
April 2014-2013 YTD Expenditures**



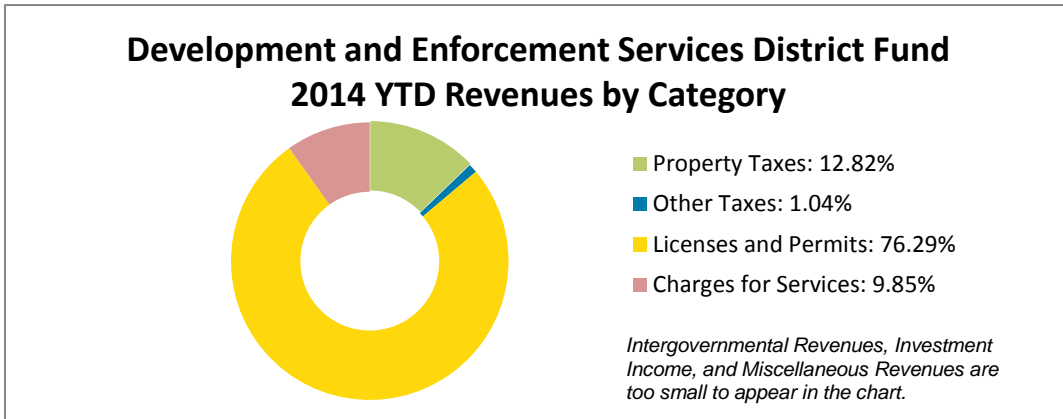
Non-departmental actual and budgeted expenditures for 2013 in the graph above exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column on page 11.

Community Services Subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of the date of this report, the County has made two quarterly payments to most Community Services Subsidy recipients.

Judiciary expenditures are slightly over budget through the end of April. 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.

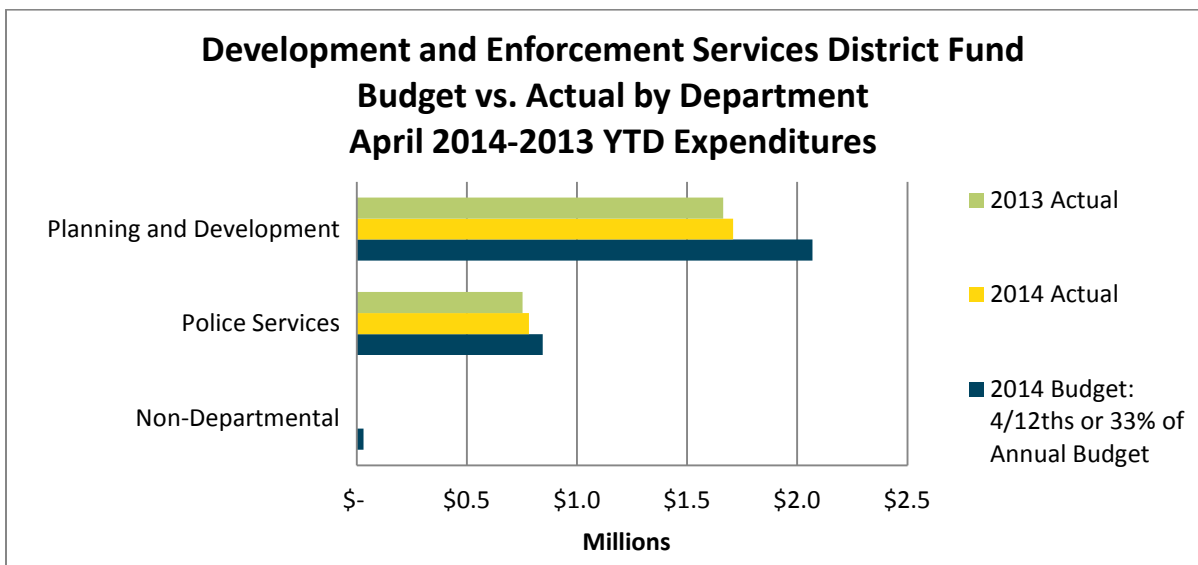
# Development and Enforcement Services District Fund (page 13)

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.



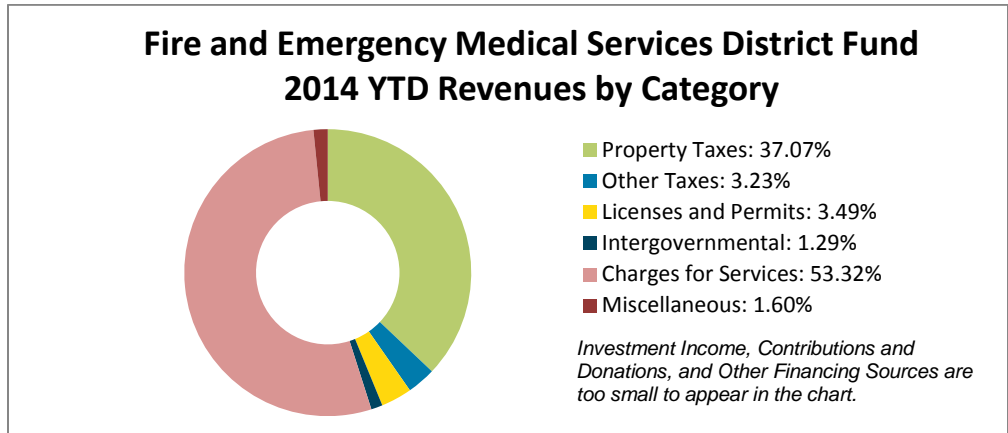
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

Revenues in the Development and Enforcement Services District Fund, shown on page 13, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



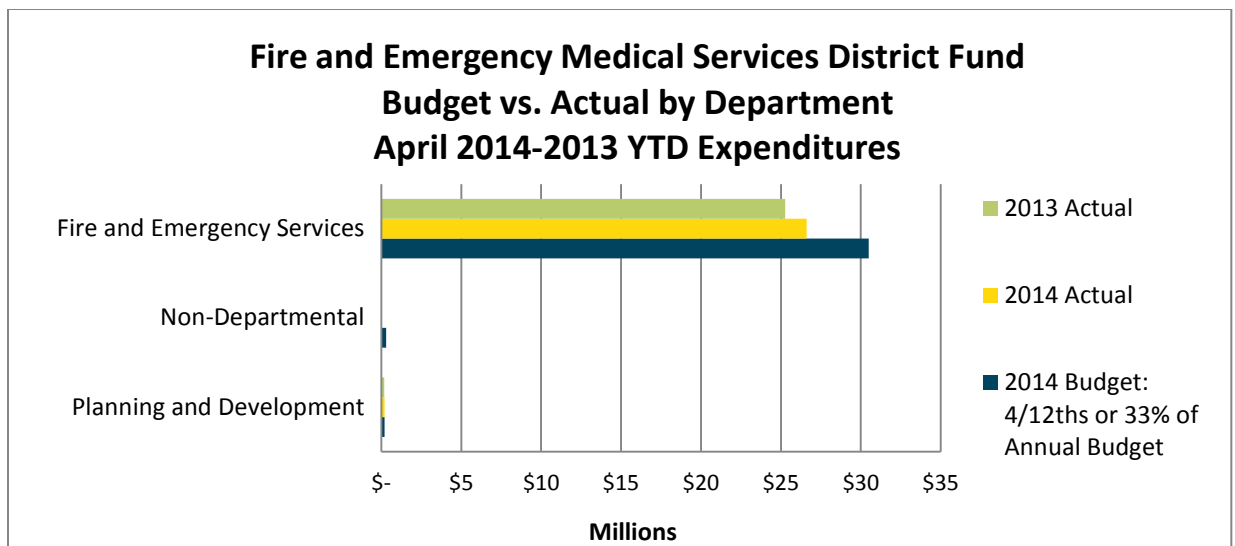
# Fire and Emergency Medical Services District Fund (page 14)

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.



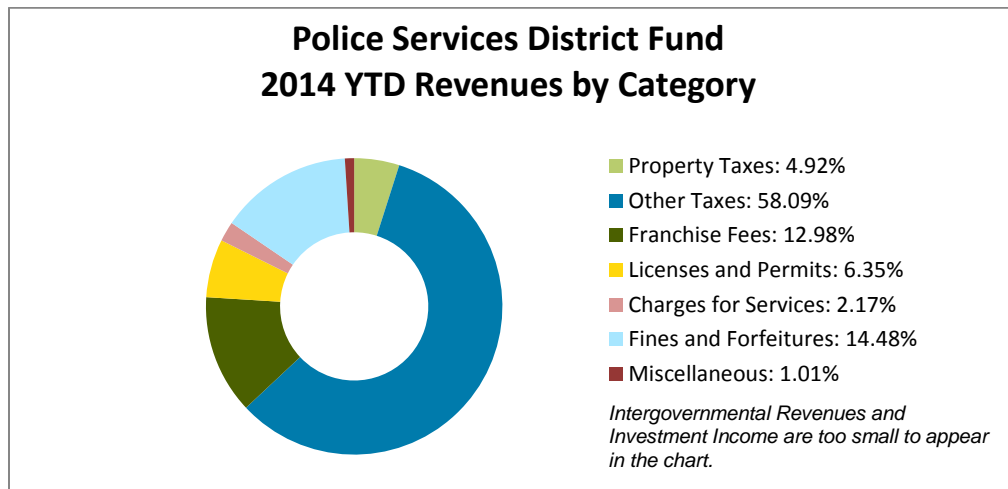
Although more than 53 percent of current year-to-date revenues collected are from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund's current annual budget.

Revenues in the Fire and Emergency Services District Fund, shown on page 14, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



## Police Services District Fund (page 16)

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.

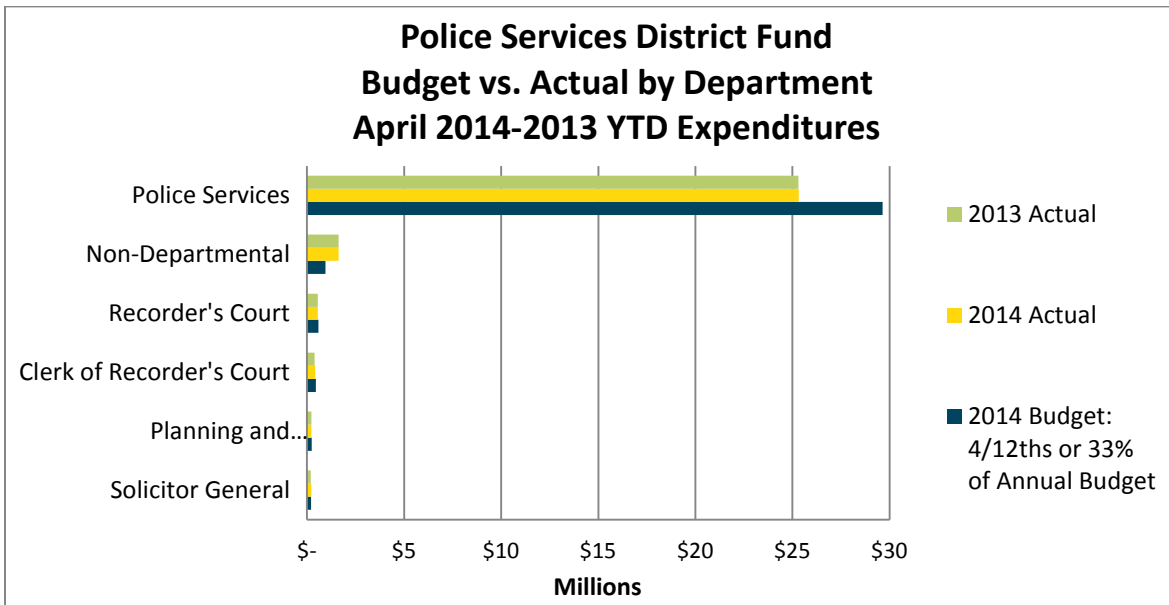


*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Although more than 58 percent of current year-to-date revenues collected are from other taxes, as shown in the chart above, 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 59 percent of the fund's current annual budget.

Revenues in the Police Services District Fund, shown on page 16, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. This is primarily the result of tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund now being collected in the service district funds. Additionally, fines and forfeiture revenues are up from last year due to an increased collection rate for fines.

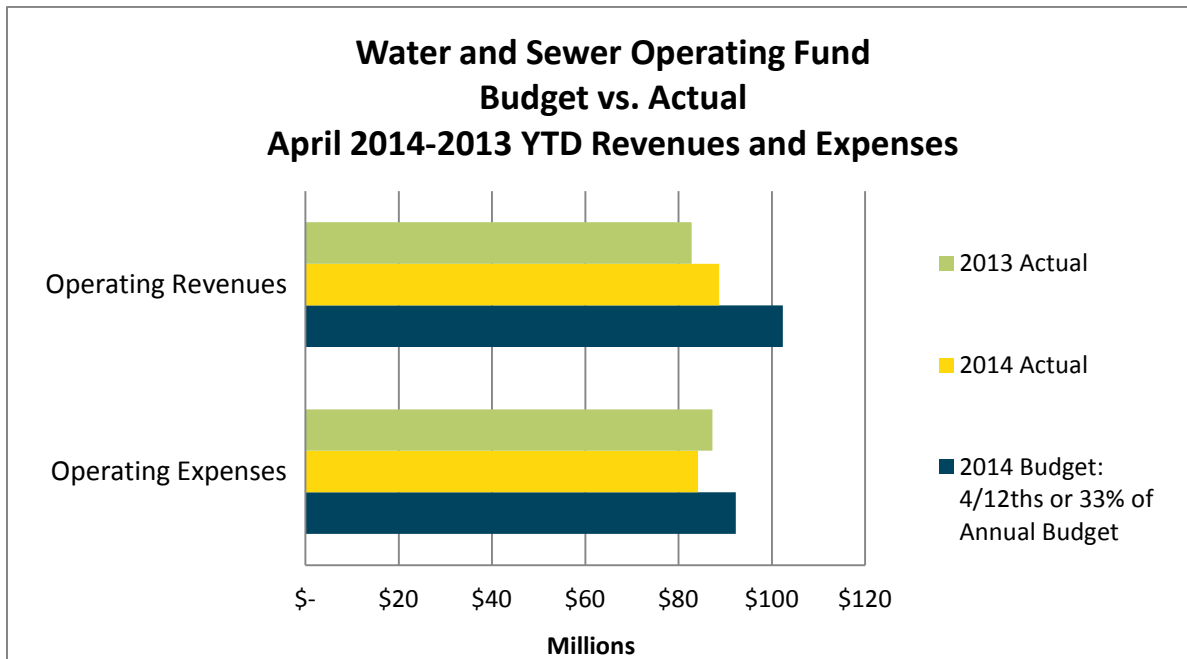




As shown in the chart above, non-departmental expenditures are currently coming in over budget based on the percentage of the fiscal year that has lapsed. In accordance with the SDS agreement, the County made annual payments totaling \$1,620,636 to the cities within the County providing their own police services in April.

## Water and Sewer Operating Fund (page 39)

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 April 2014 came in approximately \$5.9 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 2.1 percent increase in water consumption this year over last year, as well as 2014 rate increases. In addition, system development charge revenues, which represent fees paid by developers to receive access to the water and sewerage system, are being reported at higher levels than 2013 as construction activity increases in the County.

Year-to-date Water and Sewer Operating Fund expenses through April 2014 came in approximately \$3.1 million below this same time last year. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to Renewal and Extension.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 13 percent, or \$13.7 million, under budget. Charges for services lag by approximately one-half a month and will appear to be understated by approximately \$10 million, when compared to budget, until year end when revenues earned in the final period are accrued.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 9 percent, or \$8.1 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses this time of year are lower when compared to the summer months when demand increases.

## Other Funds

As planned, more than 91 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 12) has been expended. This is due to principal and interest payments made in January.

Information Technology expenses in the Administrative Support Fund (page 40) are currently over budget. This is due to annual maintenance agreements expensed in February.

Expenditures in the Risk Management Fund (page 44) reflect annual insurance premiums paid in January and February. As a result, year-to-date expenditures are currently 19 percent over budget. These expenditures are expected to become more in line with budget as the fiscal year progresses.

# YTD financial report 2014 gwinnettcouy

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Fund Balance January 1</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>			
<b>Revenues:</b>						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 16,931,817	8.30%	\$ 20,158,291	9.85%
Intergovernmental	3,481,731	3,855,731	1,190,595	30.88%	887,041	28.64%
Charges for Services	25,435,019	25,435,019	4,158,369	16.35%	5,095,706	19.12%
Fines and Forfeitures	4,658,535	4,658,535	1,690,609	36.29%	1,249,341	23.81%
Investment Income	1,223,461	1,223,461	283,525	23.17%	89,098	27.89%
Contributions and Donations	83,661	83,661	14,713	17.59%	11,993	34.66%
Miscellaneous	1,401,814	1,401,814	814,376	58.09%	796,569	53.44%
Other Financing Sources	199,864	199,864	55,000	27.52%	55,000	27.56%
<b>Total Revenues without Use of Fund Balance</b>	<b>240,561,726</b>	<b>240,935,726</b>	<b>25,139,004</b>	<b>10.43%</b>	<b>28,343,039</b>	<b>11.72%</b>
Use of Fund Balance	742,500	644,346	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 241,304,226</b>	<b>\$ 241,580,072</b>	<b>\$ 25,139,004</b>	<b>10.41%</b>	<b>\$ 28,343,039</b>	<b>9.97%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 373,795	25.06%	\$ 359,098	30.08%
Tax Assessor	8,758,686	8,749,339	2,227,799	25.46%	2,060,676	23.79%
Tax Commissioner	11,408,689	11,453,689	3,564,269	31.12%	3,417,436	30.41%
Transportation	16,162,829	16,360,200	4,432,068	27.09%	4,392,966	27.90%
Planning and Development	654,445	654,445	129,796	19.83%	123,079	19.25%
Police Services	5,038,119	4,993,731	1,291,071	25.85%	1,196,366	27.33%
Corrections	13,787,765	13,802,171	4,198,405	30.42%	4,107,518	30.91%
Community Services	4,179,298	4,223,898	1,198,308	28.37%	1,211,065	29.75%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	417,100	49.65%	412,550	50.55%
Board of Health	1,489,896	1,489,896	744,948	50.00%	744,948	50.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%	185,884	50.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	771,887	771,887	224,897	29.14%	227,889	31.00%
Library Subsidy	15,368,068	15,368,068	7,642,367	49.73%	7,559,034	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,148	50.00%
<b>Total Community Services Subsidies</b>	<b>19,898,788</b>	<b>19,898,788</b>	<b>9,748,080</b>	<b>48.99%</b>	<b>9,664,039</b>	<b>49.33%</b>
Community Services - Elections	5,374,669	5,352,518	848,686	15.86%	834,833	31.79%
Juvenile Court	6,326,012	6,751,086	2,143,029	31.74%	2,054,208	32.74%
Sheriff	73,391,448	73,844,248	23,703,790	32.10%	23,420,348	32.64%
Immigration Customs Enforcement	1,387,884	1,387,884	470,240	33.88%	349,570	26.67%
Clerk of Court	9,444,653	9,444,653	2,864,703	30.33%	2,870,694	31.18%
Judiciary	16,535,495	19,469,195	6,628,873	34.05%	6,798,770	36.81%
Probate Court	2,036,321	2,062,521	644,560	31.25%	606,293	30.31%
District Attorney	11,164,820	11,426,394	3,473,475	30.40%	3,260,770	31.11%
Solicitor General	3,654,887	3,664,987	1,096,074	29.91%	1,083,423	29.95%

# YTD financial report 2014 gwinnettcounty

GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	1,016,374	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	666,667	33.33%	748,776	33.33%
Contribution to Transit	3,995,299	3,995,299	1,331,766	33.33%	921,858	33.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,516,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	515,722	41.64%	502,841	42.21%
Other Miscellaneous	143,485	143,485	33,070	23.05%	66,676	17.02%
Other Post-Employment Benefit Reserve	-	4,539	-	0.00%	-	0.00%
Pauper Burial	90,000	90,000	32,400	36.00%	71,650	79.61%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,821,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,274,600	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	347,800	-	0.00%	-	0.00%
Pension Reserve	-	154,166	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	-	0.00%	-	0.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,409,997	98.29%
Other Governmental Agencies	76,911	194,161	59,702	30.75%	2,495	0.68%
<b>Total Non-Departmental</b>	<b>30,607,939</b>	<b>26,548,846</b>	<b>6,167,892</b>	<b>23.23%</b>	<b>56,853,694</b>	<b>71.19%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 241,304,226</b>	<b>\$ 241,580,072</b>	<b>\$ 75,204,913</b>	<b>31.13%</b>	<b>\$ 124,664,846</b>	<b>43.84%</b>

Projected Fund Balance December 31

\$ 135,456,950	\$ 135,555,104
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Fund Balance as of Report Date

\$ 86,133,541
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# YTD financial report 2014 gwinnettcountry

## 2003 GENERAL OBLIGATION 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 258,193	4.41%	\$ 328,062	5.77%
Intergovernmental	18,817	18,817	5,961	31.68%	5,439	28.90%
Investment Income	100	100	6	6.00%	7	0.03%
<b>TOTAL REVENUES</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 264,160</b>	<b>4.49%</b>	<b>\$ 333,508</b>	<b>5.79%</b>
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 3,800,288	91.06%	\$ 24,479,705	95.73%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	3,800,288	91.06%	24,479,705	95.73%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 3,800,288</b>	<b>64.66%</b>	<b>\$ 24,479,705</b>	<b>95.73%</b>
Projected Fund Balance December 31	\$ 12,061,893	\$ 12,061,893				
Fund Balance as of Report Date			\$ 6,821,631			

# YTD financial report 2014 gwinnettcountry

## DEVELOPMENT AND ENFORCEMENT SERVICES 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 189,002	3.26%	\$ -	0.00%
Licenses and Permits	2,533,782	2,536,782	1,040,331	41.01%	1,132,694	47.56%
Intergovernmental	-	-	4,976	-	-	-
Charges for Services	323,560	323,560	134,353	41.52%	138,498	41.13%
Investment Income	28,224	28,224	2,624	9.30%	1,181	39.37%
Miscellaneous	-	-	4,059	-	1,729	-
Other Financing Sources	385,788	385,788	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 1,375,345</b>	<b>15.15%</b>	<b>\$ 4,133,614</b>	<b>35.19%</b>
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,209,311	\$ 1,709,107	27.52%	\$ 1,663,085	28.02%
Police Services	2,546,509	2,531,748	782,186	30.90%	752,743	32.57%
Non-Departmental	85,500	89,848	-	0.00%	-	0.00%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>8,885,288</b>	<b>8,830,907</b>	<b>2,491,293</b>	<b>28.21%</b>	<b>2,415,828</b>	<b>28.86%</b>
Contribution to Fund Balance	187,867	245,248	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 2,491,293</b>	<b>27.45%</b>	<b>\$ 2,415,828</b>	<b>20.57%</b>
Projected Fund Balance December 31	\$ 5,420,544	\$ 5,477,925				
Fund Balance as of Report Date			\$ 4,116,729			

# YTD financial report 2014 gwinnettcountry

## FIRE AND EMERGENCY MEDICAL SERVICES 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 2,469,473	3.28%	\$ -	0.00%
Licenses and Permits	736,326	736,326	214,027	29.07%	222,198	28.55%
Intergovernmental	-	-	79,017	-	-	-
Charges for Services	14,211,977	14,211,977	3,267,647	22.99%	3,851,802	27.81%
Investment Income	-	-	9,662	-	6,659	19.73%
Contributions and Donations	-	-	100	-	545	-
Miscellaneous	27,024	76,545	97,752	127.71%	42,689	80.30%
Other Financing Sources	3,425,046	3,425,046	616	0.02%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,724,919</b>	<b>\$ 93,774,440</b>	<b>\$ 6,138,294</b>	<b>6.55%</b>	<b>\$ 24,893,782</b>	<b>23.45%</b>
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 201,190	32.88%	\$ 190,062	31.81%
Fire and Emergency Services	91,980,421	91,488,057	26,608,648	29.08%	25,264,916	30.89%
Non-Departmental	920,200	938,159	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	93,038,100	26,809,838	28.82%	25,454,978	29.91%
Contribution to Fund Balance	212,414	736,340	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,724,919</b>	<b>\$ 93,774,440</b>	<b>\$ 26,809,838</b>	<b>28.59%</b>	<b>\$ 25,454,978</b>	<b>23.97%</b>
Projected Fund Balance December 31	\$ 30,632,991	\$ 31,156,917				
Fund Balance as of Report Date			\$ 9,749,033			

# YTD financial report 2014 gwinnettcouy

## LOGANVILLE EMERGENCY MEDICAL SERVICES 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 1,622	28.95%	\$ -	0.00%
Total Revenues without Use of Fund Balance	5,603	5,603	1,622	28.95%	-	0.00%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 1,622</b>	<b>6.83%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ 1,507	6.35%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 1,507</b>	<b>6.35%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Fund Balance as of Report Date			\$ 812,642			



# YTD financial report 2014 gwinnettcouy

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
<b>Revenues:</b>						
<b>Taxes</b>	\$ 52,598,220	\$ 52,598,220	\$ 14,775,407	28.09%	\$ 14,018,491	29.92%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
<b>Licenses and Permits</b>	4,319,521	4,319,521	1,234,718	28.58%	1,280,130	29.73%
<b>Intergovernmental</b>	-	-	32,554	-	-	-
<b>Charges for Services</b>	1,271,328	1,271,328	421,649	33.17%	426,843	46.32%
<b>Fines and Forfeitures</b>	9,495,579	9,495,579	2,815,429	29.65%	2,396,701	26.24%
<b>Investment Income</b>	35,612	35,612	24,850	69.78%	11,248	33.33%
<b>Miscellaneous</b>	182,545	208,395	195,742	93.93%	105,554	38.38%
<b>Other Financing Sources</b>	1,712,523	1,712,523	-	0.00%	-	0.00%
<b>Operating Transfer In - 3 Month Reserve</b>	-	-	-	-	27,500,000	100.00%
<b>TOTAL REVENUES</b>	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 19,500,349</u>	20.15%	<u>\$ 45,738,967</u>	38.42%
<b>Appropriations:</b>						
<b>Planning and Development</b>	\$ 754,628	\$ 739,441	\$ 216,863	29.33%	\$ 230,204	32.99%
<b>Police Services</b>	89,346,649	88,921,137	25,326,926	28.48%	25,307,043	30.94%
<b>Recorder's Court</b>	1,663,154	1,735,654	558,181	32.16%	545,380	33.61%
<b>Solicitor General</b>	640,056	640,056	227,253	35.51%	197,675	29.38%
<b>Clerk of Recorder's Court</b>	1,363,946	1,363,946	414,075	30.36%	385,541	29.68%
<b>Non-Departmental</b>	2,955,836	2,858,873	1,620,636	56.69%	1,620,636	32.79%
<b>Total Appropriations without Contribution to Fund Balance</b>	96,724,269	96,259,107	28,363,934	29.47%	28,286,479	31.08%
<b>Contribution to Fund Balance</b>	34,841	525,853	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 28,363,934</u>	29.31%	<u>\$ 28,286,479</u>	23.76%
<b>Projected Fund Balance December 31</b>	<u>\$ 37,896,795</u>	<u>\$ 38,387,807</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 28,998,369</u>			

# YTD financial report 2014 gwinnettcounty

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 1,015,033	4.41%	\$ 1,312,201	5.62%
Intergovernmental	52,810	52,810	23,596	44.68%	22,654	42.90%
Charges for Services	3,957,486	3,957,486	1,021,083	25.80%	958,569	24.36%
Investment Income	29,121	29,121	9,774	33.56%	3,278	29.14%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	747,294	41.63%	868,555	46.96%
<b>TOTAL REVENUES</b>	<b>\$ 28,876,112</b>	<b>\$ 28,876,112</b>	<b>\$ 2,816,780</b>	<b>9.75%</b>	<b>\$ 3,165,257</b>	<b>10.71%</b>
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,667,151	\$ 8,016,178	27.96%	\$ 7,714,611	27.73%
Support Services	141,362	141,362	46,304	32.76%	22,863	16.77%
Non-Departmental	15,000	16,030	-	0.00%	-	-
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>28,874,325</b>	<b>28,824,543</b>	<b>8,062,482</b>	<b>27.97%</b>	<b>7,737,474</b>	<b>27.68%</b>
Contribution to Fund Balance	1,787	51,569	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,876,112</b>	<b>\$ 28,876,112</b>	<b>\$ 8,062,482</b>	<b>27.92%</b>	<b>\$ 7,737,474</b>	<b>26.18%</b>
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,687,186				
Fund Balance as of Report Date			\$ 9,389,915			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 994	0.85%	\$ 2,024	1.75%
Investment Income	3,681	3,681	1,000	27.17%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 1,994</b>	<b>1.65%</b>	<b>\$ 2,024</b>	<b>1.72%</b>
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 24,252	38.80%	\$ 7,239	11.62%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>62,507</b>	<b>62,507</b>	<b>24,252</b>	<b>38.80%</b>	<b>7,239</b>	<b>11.62%</b>
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 24,252</b>	<b>20.10%</b>	<b>\$ 7,239</b>	<b>6.17%</b>
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,182,940			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,809,205	\$ 83,088	1.22%	\$ 101,555	1.46%
Investment Income	6,098	6,098	3,167	51.94%	64	1.42%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,815,303	107,599	1.58%	101,619	1.46%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,447,664</b>	<b>\$ 7,453,118</b>	<b>\$ 107,599</b>	<b>1.44%</b>	<b>\$ 101,619</b>	<b>1.37%</b>
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,453,118	\$ 1,777,462	23.85%	\$ 1,715,351	23.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,447,664</b>	<b>\$ 7,453,118</b>	<b>\$ 1,777,462</b>	<b>23.85%</b>	<b>\$ 1,715,351</b>	<b>23.11%</b>
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,291,101				
Fund Balance as of Report Date			\$ 1,259,053			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 203,213	25.45%	\$ -	0.00%
Investment Income	1,721	1,721	504	29.29%	431	127.51%
Total Revenues without Use of Fund Balance	800,114	800,114	203,717	25.46%	431	0.05%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ 203,717</b>	<b>10.70%</b>	<b>\$ 431</b>	<b>0.02%</b>
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Fund Balance as of Report Date			\$ 2,189,321			

# YTD financial report 2014 gwinnettcountry

## CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 26,778	38.53%	\$ 21,910	50.37%
Miscellaneous	7,800	7,800	3,116	39.95%	1,598	26.10%
Total Revenues without Use of Fund Balance	77,300	77,300	29,894	38.67%	23,508	47.37%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 29,894</b>	<b>36.68%</b>	<b>\$ 23,508</b>	<b>33.88%</b>
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 19,071	23.40%	\$ 19,303	27.82%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 19,071</b>	<b>23.40%</b>	<b>\$ 19,303</b>	<b>27.82%</b>
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 80,951			

# YTD financial report 2014 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 Attorney

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 240,490	27.58%	\$ 236,205	26.99%
Investment Income	1,544	1,544	390	25.26%	513	34.64%
Miscellaneous	-	-	2,641	-	600	-
Total Revenues without Use of Fund Balance	873,537	873,537	243,521	27.88%	237,318	27.07%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 243,521</b>	<b>19.63%</b>	<b>\$ 237,318</b>	<b>20.19%</b>
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 147,515	29.98%	\$ 137,797	31.80%
Solicitor General	748,406	748,406	174,352	23.30%	164,936	22.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 321,867</b>	<b>25.95%</b>	<b>\$ 302,733</b>	<b>25.75%</b>
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,283,553			

# YTD financial report 2014 gwinnettcountry

## DISTRICT ATTORNEY 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 201	\$ 202	100.50%	\$ 76,151	100.00%
Investment Income	533	533	2,385	447.47%	119	23.29%
<b>Total Revenues without Use of Fund Balance</b>	533	734	2,587	352.45%	76,270	99.49%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	\$ 215,000	\$ 215,201	\$ 2,587	1.20%	\$ 76,270	27.13%
<b>Appropriations:</b>						
District Attorney	\$ 215,000	\$ 215,201	\$ 74,619	34.67%	\$ 7,175	2.55%
<b>TOTAL APPROPRIATIONS</b>	\$ 215,000	\$ 215,201	\$ 74,619	34.67%	\$ 7,175	2.55%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 383,071			



# YTD financial report 2014 gwinnettcountry

**E-911 FUND (095)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 4,908,462	37.26%	\$ 3,208,852	22.79%
Investment Income	123,049	123,049	60,437	49.12%	26,846	45.77%
Miscellaneous	-	-	9,999	-	2,061	-
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	4,978,898	37.45%	3,237,759	22.90%
Use of Fund Balance	4,665,885	4,539,278	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,960,734</b>	<b>\$ 17,834,127</b>	<b>\$ 4,978,898</b>	<b>27.92%</b>	<b>\$ 3,237,759</b>	<b>19.10%</b>
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,331,492	\$ 3,800,866	26.52%	\$ 3,504,349	25.86%
Non-Departmental	3,500,000	3,502,635	3,220,837	91.95%	3,006,035	88.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,960,734</b>	<b>\$ 17,834,127</b>	<b>\$ 7,021,703</b>	<b>39.37%</b>	<b>\$ 6,510,384</b>	<b>38.40%</b>
Projected Fund Balance December 31	\$ 22,762,365	\$ 22,888,972				
Fund Balance as of Report Date			\$ 25,385,445			

# YTD financial report 2014 gwinnettcountry

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 18,089	28.37%	\$ 23,518	34.67%
<b>TOTAL REVENUES</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 18,089</b>	<b>28.37%</b>	<b>\$ 23,518</b>	<b>34.67%</b>
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 16,280	25.54%	\$ 20,175	29.74%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	16,280	25.54%	20,175	29.74%
Contribution to Fund Balance	16	16	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 16,280</b>	<b>25.54%</b>	<b>\$ 20,175</b>	<b>29.74%</b>
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 105,152			

# YTD financial report 2014 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 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 35,879	\$ 35,880	100.00%	\$ 115,818	100.00%
Total Revenues without Use of Fund Balance	-	35,879	35,880	100.00%	115,818	100.00%
Use of Fund Balance	1,119,152	1,083,273	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,119,152</b>	<b>\$ 1,119,152</b>	<b>\$ 35,880</b>	<b>3.21%</b>	<b>\$ 115,818</b>	<b>8.00%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 170,431	15.23%	\$ 68,126	4.71%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,119,152</b>	<b>\$ 1,119,152</b>	<b>\$ 170,431</b>	<b>15.23%</b>	<b>\$ 68,126</b>	<b>4.71%</b>
Projected Fund Balance December 31	\$ 1,924,727	\$ 1,960,606				
Fund Balance as of Report Date			\$ 2,909,328			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	\$ -	\$ 169,785	\$ 186,816	110.03%	\$ 122,276	106.91%
Miscellaneous	-	-	937	-	814	-
Total Revenues without Use of Fund Balance	-	169,785	187,753	110.58%	123,090	107.62%
Use of Fund Balance	876,747	706,962	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 187,753</b>	<b>21.41%</b>	<b>\$ 123,090</b>	<b>10.62%</b>
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 90,385	10.31%	\$ 266,998	23.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 90,385</b>	<b>10.31%</b>	<b>\$ 266,998</b>	<b>23.04%</b>
Projected Fund Balance December 31	\$ 2,107,256	\$ 2,277,041				
Fund Balance as of Report Date			\$ 3,081,371			

# YTD financial report 2014 gwinnettcounty

**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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 173,836	37.97%	\$ 154,796	37.24%
Total Revenues without Use of Fund Balance	457,814	457,814	173,836	37.97%	154,796	37.24%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 173,836</b>	<b>30.29%</b>	<b>\$ 154,796</b>	<b>28.90%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 100,892	17.58%	\$ 71,651	13.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 100,892</b>	<b>17.58%</b>	<b>\$ 71,651</b>	<b>13.38%</b>
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,139,436			

# YTD financial report 2014 gwinnettcounty

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 14,281	\$ 14,282	100.01%	\$ 28,554	100.00%
Investment Income	232	232	41	17.67%	63	21.72%
Total Revenues without Use of Fund Balance	232	14,513	14,323	98.69%	28,617	99.22%
Use of Fund Balance	50,000	50,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,232</b>	<b>\$ 64,513</b>	<b>\$ 14,323</b>	<b>22.20%</b>	<b>\$ 28,617</b>	<b>16.03%</b>
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 64,513	\$ -	0.00%	\$ 108,453	60.74%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,232</b>	<b>\$ 64,513</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 108,453</b>	<b>60.74%</b>
Projected Fund Balance December 31	\$ 114,708	\$ 114,708				
Fund Balance as of Report Date			\$ 179,031			

# YTD financial report 2014 gwinnettcouy

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 103,720	\$ 103,721	100.00%	\$ 105,650	100.00%
Investment Income	881	881	180	20.43%	227	34.29%
Total Revenues without Use of Fund Balance	881	104,601	103,901	99.33%	105,877	99.59%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,881</b>	<b>\$ 254,601</b>	<b>\$ 103,901</b>	<b>40.81%</b>	<b>\$ 105,877</b>	<b>29.77%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 254,601	\$ 14,000	5.50%	\$ 213,699	60.09%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,881</b>	<b>\$ 254,601</b>	<b>\$ 14,000</b>	<b>5.50%</b>	<b>\$ 213,699</b>	<b>60.09%</b>
Projected Fund Balance December 31	\$ 503,740	\$ 503,740				
Fund Balance as of Report Date			\$ 743,641			

# YTD financial report 2014 gwinnettcouy

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Investment Income	\$ 164	\$ 164	\$ 37	22.56%	\$ 40	28.37%
Other Financing Sources	-	-	2,025	-	-	-
Total Revenues without Use of Fund Balance	164	164	2,062	1257.32%	40	28.37%
Use of Fund Balance	108,636	108,636	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 108,800</b>	<b>\$ 108,800</b>	<b>\$ 2,062</b>	<b>1.90%</b>	<b>\$ 40</b>	<b>0.03%</b>
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 108,800	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 108,800</b>	<b>\$ 108,800</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 32,831	\$ 32,831				
Fund Balance as of Report Date			\$ 143,529			



# YTD financial report 2014 gwinnettcounty

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 240,314	29.13%	\$ 207,848	25.98%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	130,942	13.43%	125,000	12.74%
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	771,256	35.06%	732,848	33.60%
Use of Fund Balance	489,056	489,056	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 771,256</b>	<b>28.68%</b>	<b>\$ 732,848</b>	<b>33.60%</b>
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 10,055	32.26%	\$ -	-
Stadium Debt	2,657,890	2,657,890	1,618,045	60.88%	1,071,035	49.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 1,628,100</b>	<b>60.55%</b>	<b>\$ 1,071,035</b>	<b>49.11%</b>
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 422,942			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ 11,096	91.55%
<b>TOTAL REVENUES</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 11,096</b>	<b>91.55%</b>
Appropriations:						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Fund Balance as of Report Date			\$ 113,723			

# YTD financial report 2014 gwinnettcounty

## 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 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 1,899,722	27.51%	\$ 1,600,654	24.23%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	472	5.90%	3,919	45.49%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	1,900,194	27.49%	1,604,573	24.26%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 1,900,194</b>	<b>26.75%</b>	<b>\$ 1,604,573</b>	<b>22.68%</b>
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 1,046,695	48.25%	\$ 1,016,150	47.61%
Gwinnett Center Debt	4,934,405	4,934,405	1,324,703	26.85%	1,362,728	27.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 2,371,398</b>	<b>33.38%</b>	<b>\$ 2,378,878</b>	<b>33.62%</b>
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 6,212,875			

# YTD financial report 2014 gwinnettcountry

## AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 46,741	34.62%	\$ 47,531	34.19%
Miscellaneous - Rents	714,350	714,350	266,683	37.33%	227,087	32.62%
Total Revenues without Use of Net Position	849,350	849,350	313,424	36.90%	274,618	32.88%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 313,424</b>	<b>36.41%</b>	<b>\$ 274,618</b>	<b>32.52%</b>
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 229,709	26.69%	\$ 220,847	26.15%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 229,709</b>	<b>26.69%</b>	<b>\$ 220,847</b>	<b>26.15%</b>
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 733,764			

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

# YTD financial report 2014 gwinnettcouy

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Net Position January 1</b>	\$ 687,054	\$ 687,054	\$ 687,054			
<b>Revenues:</b>						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 1,327,815	36.43%	\$ 1,296,701	30.72%
Investment Income	12,321	12,321	1,415	11.48%	681	21.56%
Miscellaneous	273,700	273,700	70,718	25.84%	11,068	41.96%
Other Financing Sources	3,995,299	3,995,299	1,331,766	33.33%	921,858	33.33%
<b>TOTAL REVENUES</b>	<u>\$ 7,925,943</u>	<u>\$ 7,925,943</u>	<u>\$ 2,731,714</u>	34.47%	<u>\$ 2,230,308</u>	31.79%
<b>Appropriations:</b>						
Financial Services	\$ 77,653	\$ 77,653	\$ 22,445	28.90%	\$ 24,400	33.17%
Transportation	7,805,369	7,805,369	1,866,677	23.92%	1,344,880	17.48%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	1,889,122	23.96%	1,369,280	17.63%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 7,925,943</u>	<u>\$ 7,925,943</u>	<u>\$ 1,889,122</u>	23.83%	<u>\$ 1,369,280</u>	17.63%
<b>Projected Net Position December 31</b>	<u>\$ 729,975</u>	<u>\$ 729,975</u>				
<b>Net Position as of Report Date</b>			<u>\$ 1,529,646</u>			

# YTD financial report 2014 gwinnettcountry

## 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 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Net Position January 1</b>	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
<b>Revenues:</b>						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ 181,076	25.15%	\$ 211,247	27.65%
Charges for Services	40,329,660	40,329,660	14,290,384	35.43%	14,775,395	35.18%
Investment Income	374,002	374,002	84,334	22.55%	74,317	34.57%
Miscellaneous	50	50	808	1616.00%	232	22.10%
<b>TOTAL REVENUES</b>	<b>\$ 41,423,712</b>	<b>\$ 41,423,712</b>	<b>\$ 14,556,602</b>	<b>35.14%</b>	<b>\$ 15,061,191</b>	<b>35.04%</b>
<b>Appropriations:</b>						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 414,001	24.06%	\$ 494,891	27.14%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	10,382,216	27.07%	9,910,448	24.82%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	10,796,217	26.94%	10,405,339	24.92%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,423,712</b>	<b>\$ 41,423,712</b>	<b>\$ 10,796,217</b>	<b>26.06%</b>	<b>\$ 10,405,339</b>	<b>24.21%</b>
<b>Projected Net Position December 31</b>	<b>\$ 9,854,042</b>	<b>\$ 9,868,773</b>				
<b>Net Position as of Report Date</b>			<b>\$ 12,274,123</b>			

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

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Net Position January 1</b>	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
<b>Revenues:</b>						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 346,828	1.13%	\$ 534,613	1.76%
Investment Income	37,523	37,523	6,346	16.91%	3,052	18.50%
Miscellaneous	14,000	14,000	13,989	99.92%	8,892	52.31%
<b>TOTAL REVENUES</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 367,163</b>	<b>1.19%</b>	<b>\$ 546,557</b>	<b>1.80%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 486,813	\$ 466,349	\$ 133,121	28.55%	\$ 134,465	32.03%
Water Resources*	20,457,221	20,423,216	5,710,661	27.96%	9,021,436	30.40%
Non-Departmental	30,000	31,089	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,920,654	5,843,782	27.93%	9,155,901	30.35%
Working Capital Reserve	9,790,766	9,844,146	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 5,843,782</b>	<b>19.00%</b>	<b>\$ 9,155,901</b>	<b>30.17%</b>
<b>Projected Net Position December 31</b>	<b>\$ 18,341,911</b>	<b>\$ 18,395,291</b>				
<b>Net Position as of Report Date</b>			<b>\$ 3,074,526</b>			

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

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 82,530,620	28.02%	\$ 77,370,045	26.91%
Investment Income	99,789	99,789	18,137	18.18%	13,102	26.20%
Contributions and Donations	12,000,000	12,000,000	5,995,849	49.97%	5,359,144	76.32%
Miscellaneous	404,000	404,000	131,125	32.46%	63,393	13.35%
<b>TOTAL REVENUES</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 88,675,731</b>	<b>28.88%</b>	<b>\$ 82,805,684</b>	<b>28.07%</b>
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 403,619	32.71%	\$ 379,100	31.62%
Water Resources*	276,042,016	275,474,811	83,737,288	30.40%	86,871,682	29.87%
Non-Departmental	50,000	65,814	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	276,774,719	84,140,907	30.40%	87,250,782	29.87%
Working Capital Reserve	29,723,679	30,275,070	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 84,140,907</b>	<b>27.40%</b>	<b>\$ 87,250,782</b>	<b>29.58%</b>
Projected Net Position December 31	\$ 63,650,868	\$ 64,202,259				
Net Position as of Report Date			\$ 38,462,013			

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



# YTD financial report 2014 gwinnettcouy

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Net Position January 1</b>	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
<b>Revenues:</b>						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 16,902,032	33.34%	\$ 16,565,179	33.31%
Investment Income	15,382	15,382	2,200	14.30%	-	-
Miscellaneous	1,541,624	1,541,624	517,838	33.59%	566,001	36.40%
<b>Total Revenues without Use of Net Position</b>	<b>52,254,316</b>	<b>52,254,316</b>	<b>17,422,070</b>	<b>33.34%</b>	<b>17,131,180</b>	<b>33.41%</b>
Use of Net Position	558,682	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 17,422,070</b>	<b>33.34%</b>	<b>\$ 17,131,180</b>	<b>33.41%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 958,154	23.54%	\$ 989,731	23.73%
Financial Services	7,526,611	7,432,366	2,252,869	30.31%	2,229,411	30.57%
Human Resources	3,174,717	3,156,741	865,702	27.42%	782,775	27.39%
Information Technology	26,103,925	25,693,689	9,529,635	37.09%	9,534,439	40.27%
Law	1,951,765	1,951,765	470,436	24.10%	491,324	26.17%
Support Services	9,173,095	9,132,189	2,393,057	26.20%	2,524,565	28.89%
Non-Departmental	717,000	734,128	82,182	11.19%	67,697	7.40%
<b>Total Appropriations without Working Capital Reserve</b>	<b>52,812,998</b>	<b>52,171,120</b>	<b>16,552,035</b>	<b>31.73%</b>	<b>\$ 16,619,942</b>	<b>33.55%</b>
Working Capital Reserve	-	83,196	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 16,552,035</b>	<b>31.68%</b>	<b>\$ 16,619,942</b>	<b>32.41%</b>
<b>Projected Net Position December 31</b>	<b>\$ 12,441,207</b>	<b>\$ 13,083,085</b>				
<b>Net Position as of Report Date</b>			<b>\$ 13,869,924</b>			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 333,337	33.33%	\$ 333,341	33.33%
Investment Income	9,839	9,839	(2,003)	-20.36%	503	22.36%
Total Revenues without Use of Net Position	1,009,854	1,009,854	331,334	32.81%	333,844	33.31%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 331,334</b>	<b>31.50%</b>	<b>\$ 333,844</b>	<b>31.77%</b>
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 85,675	8.15%	\$ 70,236	6.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 85,675</b>	<b>8.15%</b>	<b>\$ 70,236</b>	<b>6.68%</b>
Projected Net Position December 31	\$ 2,223,951	\$ 2,223,951				
Net Position as of Report Date			\$ 2,511,497			

# YTD financial report 2014 gwinnettcountry

## FLEET MANAGEMENT FUND (610)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Net Position January 1</b>	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
<b>Revenues:</b>						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 1,841,995	29.18%	\$ 1,913,970	32.96%
Miscellaneous	296,611	296,611	264,117	89.04%	346,903	116.41%
<b>TOTAL REVENUES</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 2,106,112</b>	<b>31.86%</b>	<b>\$ 2,260,873</b>	<b>37.03%</b>
<b>Appropriations:</b>						
Support Services	\$ 6,059,979	\$ 5,997,412	\$ 1,872,429	31.22%	\$ 1,813,080	31.28%
Non-Departmental	-	11,544	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	6,008,956	1,872,429	31.16%	1,813,080	31.28%
Working Capital Reserve	549,663	600,686	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 1,872,429</b>	<b>28.33%</b>	<b>\$ 1,813,080</b>	<b>29.70%</b>
<b>Projected Net Position December 31</b>	<b>\$ 2,403,771</b>	<b>\$ 2,454,794</b>				
<b>Net Position as of Report Date</b>			<b>\$ 2,087,791</b>			

# YTD financial report 2014 gwinnettcounty

## 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
<b>Net Position January 1</b>	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
<b>Revenues:</b>						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 11,721,010	28.76%	\$ 10,438,834	28.86%
Investment Income	147,199	147,199	49,753	33.80%	30,584	28.04%
Miscellaneous	-	-	133,894	-	86,586	-
<b>Total Revenues without Use of Net Position</b>	<b>40,898,129</b>	<b>40,898,129</b>	<b>11,904,657</b>	<b>29.11%</b>	<b>10,556,004</b>	<b>29.10%</b>
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 11,904,657</b>	<b>24.74%</b>	<b>\$ 10,556,004</b>	<b>25.39%</b>
<b>Appropriations:</b>						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 14,486,379	30.11%	\$ 13,567,685	32.63%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 14,486,379</b>	<b>30.11%</b>	<b>\$ 13,567,685</b>	<b>32.63%</b>
<b>Projected Net Position December 31</b>	<b>\$ 24,210,394</b>	<b>\$ 24,210,394</b>				
<b>Net Position as of Report Date</b>			<b>\$ 28,846,305</b>			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 1,166,669	33.33%	\$ 1,442,732	33.33%
Investment Income	144,389	144,389	48,401	33.52%	24,870	54.66%
Miscellaneous	-	-	12,397	-	17,465	-
Total Revenues without Use of Net Position	3,644,396	3,644,396	1,227,467	33.68%	1,485,067	33.95%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 1,227,467</b>	<b>17.90%</b>	<b>\$ 1,485,067</b>	<b>22.39%</b>
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 3,569,005	52.05%	\$ 3,456,181	52.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 3,569,005</b>	<b>52.05%</b>	<b>\$ 3,456,181</b>	<b>52.11%</b>
Projected Net Position December 31	\$ 20,645,784	\$ 20,645,784				
Net Position as of Report Date			\$ 21,517,047			

# YTD financial report 2014 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 04/30/2014	Actuals YTD as of 04/30/2014	% Actual to Current Budget	Actuals YTD as of 04/30/2013	% Actual to 04/30/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 1,337,862	33.45%	\$ 1,119,244	33.33%
Investment Income	65,756	65,756	29,427	44.75%	23,721	66.82%
Miscellaneous	-	-	1,383	-	-	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	1,368,672	33.66%	1,142,965	33.68%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 1,368,672</b>	<b>21.72%</b>	<b>\$ 1,142,965</b>	<b>21.86%</b>
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 819,597	13.00%	\$ 1,081,940	20.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 819,597</b>	<b>13.00%</b>	<b>\$ 1,081,940</b>	<b>20.69%</b>
Projected Net Position December 31	\$ 8,300,842	\$ 8,300,842				
Net Position as of Report Date			\$ 11,087,038			

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 04/30/2014**

<b>General Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
<i>Subtotal</i>	(530,148)	
Prisoner Medical Reserve	(30,600)	Transferred to Corrections
	(452,800)	Transferred to Sheriff
<i>Subtotal</i>	(483,400)	
Indigent Defense Reserve	(26,200)	Transferred to Probate Court
	(1,920,600)	Transferred to Judiciary
	(232,100)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,178,900)	
Court Reporter's Reserve	(84,900)	Transferred to Juvenile Court
	(830,400)	Transferred to Judiciary
	(10,100)	Transferred to Solicitor General
<i>Subtotal</i>	(925,400)	
Court Interpreter's Reserve	(34,500)	Transferred to Juvenile Court
	(182,700)	Transferred to Judiciary
<i>Subtotal</i>	(217,200)	
<b>Total General Fund Non-Departmental Transfers</b>	<b>\$ (4,335,048)</b>	
<b>General Fund Departmental/Non-Departmental Transfers(Continued)</b>	<b>Amount</b>	<b>Description</b>
Tax Commissioner	\$ 45,000	Transferred from Contingency
<i>Subtotal</i>	45,000	
Corrections	30,600	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	30,600	
Juvenile Court	34,500	Transferred from Court Interpreter's Reserve
	84,900	Transferred from Court Reporter's Reserve
	232,100	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	425,074	
Sheriff	452,800	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	452,800	
Judiciary	182,700	Transferred from Court Interpreter's Reserve
	830,400	Transferred from Court Reporter's Reserve
	1,920,600	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	2,933,700	
Probate Court	26,200	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	26,200	
District Attorney	261,574	Transferred from Contingency
	261,574	
Solicitor General	10,100	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	10,100	

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 04/30/2014**

Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
<b>Total General Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 4,335,048</b>	
<b>Police Services District Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Prisoner Medical Reserve	\$ (38,475)	Transferred to Police Services
<i>Subtotal</i>	(38,475)	
Indigent Defense Reserve	(37,500)	Transferred to Recorder's Court
<i>Subtotal</i>	(37,500)	
Court Interpreter's Reserve	(35,000)	Transferred to Recorder's Court
<i>Subtotal</i>	(35,000)	
<b>Total Police Services District Fund Non-Departmental Transfers</b>	<b>\$ (110,975)</b>	
<i>To:</i>		
Police Services	\$ 38,475	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	38,475	
Recorder's Court	37,500	Transferred from Indigent Defense Reserve
	35,000	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	72,500	
<b>Total Police Services District Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 110,975</b>	



**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 04/30/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - April	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Intergovernmental	\$ 3,481,731	\$ 3,855,731	\$ 374,000	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals. GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation.
Use of Fund Balance	742,500	644,346	(98,154)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$215,404). GCID 20140203 Gwinnett Sexual Assault Center for forensic-medical exam and Case Records Management Services not to exceed \$117,250.
<i>Subtotal</i>			275,846	
<b>Development and Enforcement Services District Fund (104)</b>				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Miscellaneous	27,024	76,545	49,521	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			49,521	
<b>Police Services District Fund (106)</b>				
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Street Lighting Fund (002)</b>				
Charges for Services	6,803,751	6,809,205	5,454	GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett Co Street Lighting Program. Estimated annual revenue of \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into Gwinnett County Street Lighting Program. Estimated revenue of \$433.
<i>Subtotal</i>			5,454	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - April	Difference (Adjustments YTD)	Description
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	
<b>E-911 Fund (095)</b>				
Use of Fund Balance	4,665,885	4,539,278	(126,607)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$126,607).
<i>Subtotal</i>			(126,607)	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	-	35,879	35,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$35,879.
Use of Fund Balance	1,119,152	1,083,273	(35,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$35,879).
<i>Subtotal</i>			-	
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	169,785	169,785	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$169,785.
Use of Fund Balance	876,747	706,962	(169,785)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$169,785).
<i>Subtotal</i>			-	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	-	14,281	14,281	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$14,281.
<i>Subtotal</i>			14,281	
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	103,720	103,720	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$103,720.
<i>Subtotal</i>			103,720	
<b>Administrative Support Fund (665)</b>				
Use of Net Position	558,682	-	(558,682)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$558,682).
<i>Subtotal</i>			(558,682)	
<b>Total Revenue Budget Adjustments</b>			<b>\$ (207,416)</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 04/30/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - April	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Tax Assessor	\$ 8,758,686	\$ 8,749,339	\$ (9,347)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$9,347).
Tax Commissioner	11,408,689	11,453,689	45,000	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	16,162,829	16,360,200	197,371	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$72,629).
Police Services	5,038,119	4,993,731	(44,388)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$44,388).
Corrections	13,787,765	13,802,171	14,406	\$30,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$16,194).
Community Services	4,179,298	4,223,898	44,600	GCID 20140039 Approval to execute 90 day job vacancy policy (\$59,400). GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals.
Community Services - Elections	5,374,669	5,352,518	(22,151)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$22,151).
Juvenile Court	6,326,012	6,751,086	425,074	\$425,074 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	73,844,248	452,800	\$452,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	19,469,195	2,933,700	\$2,933,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,062,521	26,200	\$26,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
District Attorney	11,164,820	11,426,394	261,574	\$261,574 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,664,987	10,100	\$10,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	1,016,374	(530,148)	See Non-departmental Budget Transfers Schedule for detail (\$530,148).
Prisoner Medical Reserve	2,000,000	1,516,600	(483,400)	See Non-departmental Budget Transfers Schedule for detail (\$483,400).
Other Post-Employment Benefit Reserve	-	4,539	4,539	GCID 20140039 Approval to execute 90 day job vacancy policy \$4,539.
Indigent Defense Reserve	6,000,000	3,821,100	(2,178,900)	See Non-departmental Budget Transfers Schedule for detail (\$2,178,900).
Court Reporter's Reserve	2,200,000	1,274,600	(925,400)	See Non-departmental Budget Transfers Schedule for detail (\$925,400).
Court Interpreter's Reserve	565,000	347,800	(217,200)	See Non-departmental Budget Transfers Schedule for detail (\$217,200).
Pension Reserve	-	154,166	154,166	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$4,166.
Other Governmental Agencies	76,911	194,161	117,250	GCID 20140203 Approval to execute agreement with Gwinnett Sexual Assault Center for forensic-medical exams and Case Records Management Services not to exceed \$117,250.
<i>Subtotal</i>			275,846	
<b>Development and Enforcement Services District Fund (104)</b>				
Planning and Development	6,253,279	6,209,311	(43,968)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$43,968).
Police Services	2,546,509	2,531,748	(14,761)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$14,761).
Non-Departmental	85,500	89,848	4,348	GCID 20140039 Approval to execute 90 day job vacancy policy \$4,348.
Contributions to Fund Balance	187,867	245,248	57,381	GCID 20140039 Approval to execute 90 day job vacancy policy \$54,381. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - April	Difference (Adjustments YTD)	Description
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Fire and Emergency Services	91,980,421	91,488,057	(492,364)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$533,960). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000.
Non-Departmental	920,200	938,159	17,959	GCID 20140039 Approval to execute 90 day job vacancy policy \$17,959.
Contributions to Fund Balance	212,414	736,340	523,926	GCID 20140039 Approval to execute 90 day job vacancy policy \$516,001. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			49,521	
<b>Police Services District Fund (106)</b>				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	88,921,137	(425,512)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$463,987). \$38,475 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,735,654	72,500	\$72,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,858,873	(96,963)	See Non-departmental Budget Transfers Schedule for detail (\$110,975). GCID 20140039 Approval to execute 90 day job vacancy policy \$14,012.
Contributions to Fund Balance	34,841	525,853	491,012	GCID 20140039 Approval to execute 90 day job vacancy policy \$465,162. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Community Services	28,717,963	28,667,151	(50,812)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$50,812).
Non-Departmental	15,000	16,030	1,030	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,030.
Contributions to Fund Balance	1,787	51,569	49,782	GCID 20140039 Approval to execute 90 day job vacancy policy \$49,782.
<i>Subtotal</i>			-	
<b>Street Lighting Fund (002)</b>				
Transportation	7,447,664	7,453,118	5,454	GCID 20140095 Approval of incorporation into the Gwinnett County Streeting Light Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Street Lighting Program. Estimated annual operating cost of \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the Street Lighting Program. Estimated operating cost of \$433.
<i>Subtotal</i>			5,454	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	215,000	215,201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	
<b>E-911 Fund (095)</b>				
Police Services	14,460,734	14,331,492	(129,242)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$129,242).
Non-Departmental	3,500,000	3,502,635	2,635	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,635.
<i>Subtotal</i>			(126,607)	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	50,232	64,513	14,281	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$14,281.
<i>Subtotal</i>			14,281	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - April	Difference (Adjustments YTD)	Description
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	150,881	254,601	103,720	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027. Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,693.
<i>Subtotal</i>			103,720	
<b>Solid Waste Fund (595)</b>				
Support Services	1,735,831	1,720,795	(15,036)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,036).
Non-Departmental	-	305	305	GCID 20140039 Approval to execute 90 day job vacancy policy \$305.
Working Capital Reserve	1,340,304	1,355,035	14,731	GCID 20140039 Approval to execute 90 day job vacancy policy \$14,731.
<i>Subtotal</i>			-	
<b>Stormwater Fund (590)</b>				
Planning and Development	486,813	466,349	(20,464)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$20,464).
Water Resources	20,457,221	20,423,216	(34,005)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$34,005).
Non-Departmental	30,000	31,089	1,089	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,089.
Working Capital Reserve	9,790,766	9,844,146	53,380	GCID 20140039 Approval to execute 90 day job vacancy policy \$53,380.
<i>Subtotal</i>			-	
<b>Water and Sewer (501)</b>				
Water Resources	276,042,016	275,474,811	(567,205)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$567,205).
Non-Departmental	50,000	65,814	15,814	GCID 20140039 Approval to execute 90 day job vacancy policy \$15,814.
Working Capital Reserve	29,723,679	30,275,070	551,391	GCID 20140039 Approval to execute 90 day job vacancy policy \$551,391.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,432,366	(94,245)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$94,245).
Human Resources	3,174,717	3,156,741	(17,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$17,976).
Information Technology	26,103,925	25,693,689	(410,236)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$410,236).
Support Services	9,173,095	9,132,189	(40,906)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$40,906).
Non-Departmental	717,000	734,128	17,128	GCID 20140039 Approval to execute 90 day job vacancy policy \$17,128.
Working Capital Reserve	-	83,196	83,196	GCID 20140039 Approval to execute 90 day job vacancy policy \$83,196.
<i>Subtotal</i>			(558,682)	
<b>Fleet Management (610)</b>				
Support Services	6,059,979	5,997,412	(62,567)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$62,567).
Non-Departmental	-	11,544	11,544	GCID 20140039 Approval to execute 90 day job vacancy policy \$11,544.
Working Capital Reserve	549,663	600,686	51,023	GCID 20140039 Approval to execute 90 day job vacancy policy \$51,023.
<i>Subtotal</i>			-	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (207,416)</b>	

## 2013 E-911 Reimbursement Reconciliation Report & 2014 Payments

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

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

### 2013 and 2014 Payments to Cities for E-911 Expenses

2013	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2013	\$ 691,860	\$ 931,335	\$ 630,647	\$ 445,009	\$ 434,890	\$ 3,133,741
Cities' Audited Actual Expenses Incurred in 2013	761,260	949,524	585,108	558,331	457,382	3,311,605
Additional Payments to (from) Cities	69,400	18,189	(45,539)	113,322	22,492	177,864
<b>Total Payments to Cities for 2013 Expenses</b>	<b>\$ 761,260</b>	<b>\$ 949,524</b>	<b>\$ 585,108</b>	<b>\$ 558,331</b>	<b>\$ 457,382</b>	<b>\$ 3,311,605</b>

2014	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2014 Payments to Cities						\$ 3,500,000
2014 Budget requests submitted by Cities	\$ 713,896	\$ 857,140	\$ 639,954	\$ 541,955	\$ 467,892	\$ 3,220,837

During 2013, the County disbursed \$3.1 million to the cities based on a budget approved by the 911 Advisory Committee. After the County's 2013 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2013. Based on the cities' audited expenses, additional payments of nearly \$200,000 were disbursed.

As part of the County's 2014 budget process, the cities submitted their 2014 E-911 budgets, and the 911 Advisory Committee approved approximately \$3.2 million in payments to the cities. The County's 2014 E-911 budget was prepared with appropriations of approximately \$3.5 million to ensure that adequate budget, if needed, is available for 2014 E-911 true-up payments to the cities.