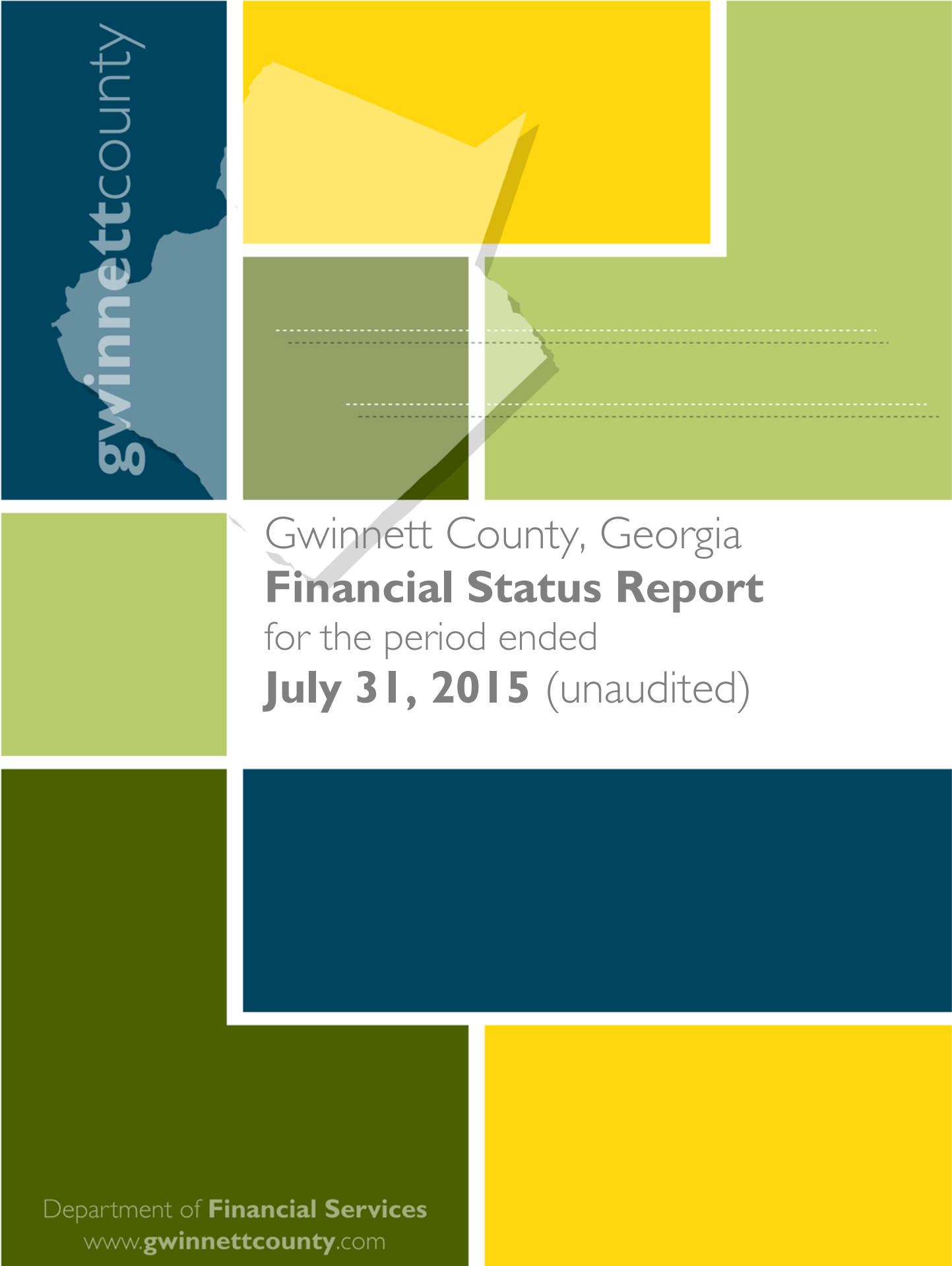




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Gwinnett County, Georgia
Financial Status Report
for the period ended
July 31, 2015 (unaudited)



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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: August 19, 2015

SUBJECT: Monthly Financial Report for the Period Ended July 31, 2015

This report, which includes unaudited information for the fiscal year through July 2015, 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
Budget Adjustments by Fund Schedule	Page 51

Executive Summary

Notable events that occurred in July and early August included: 1) the adoption of 2015 property tax millage rates, the state of Georgia's approval of the tax digest, and the mailing of property tax bills, 2) the Purchasing Division's receipt of the "Achievement of Excellence in Procurement" Award, 3) the refunding of 2005 Water and Sewerage Revenue Bonds, and 4) the continuation of fiscal year 2016 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below.

2015 Millage Rate Adoption

On July 21, 2015, the Gwinnett County Board of Commissioners adopted 2015 millage rates to fund the services provided by county government, rolling back the general fund rate by 2.3 percent and maintaining last year's rate for the service districts. The rollback millage rate is the rate computed for the maintenance and operations (M&O) fund, also called the General Fund, that will produce the same total revenue on the current year's new digest that last year's millage rate would have produced had no reassessments occurred.

The 2015 digest was sent to the state for approval on July 24, and it was approved as submitted. Property tax bills were mailed on or before August 10, and they have a due date of October 15. Click [here](#) to view a table detailing millage rates in different areas of the county.

"Achievement of Excellence in Procurement" Award

In July, Gwinnett County's Purchasing Division received the "Achievement of Excellence in Procurement (AEP)" award for 2015 from the National Purchasing Institute (NPI). The AEP award recognizes public and non-profit organizations that obtain high marks in the areas of innovation, professionalism, e-procurement, productivity, and leadership. Gwinnett County's Purchasing Division is pleased to be a recipient of this award since 1999.

Refunding of 2005 Water and Sewerage Revenue Bonds

In 2014, the Gwinnett Water and Sewerage Authority and the Board of Commissioners approved resolutions allowing the Authority to move forward with refunding the callable maturities of the 2005 Water and Sewerage Revenue Bonds on a forward/delayed delivery basis. On August 3, 2015, the 2005 bonds were called, and the 2015 bonds were issued. The interest rate on these new bonds is 1.74 percent with a net present value savings of \$9.2 million. The debt service savings will begin in 2016.

2016 Budget Preparation

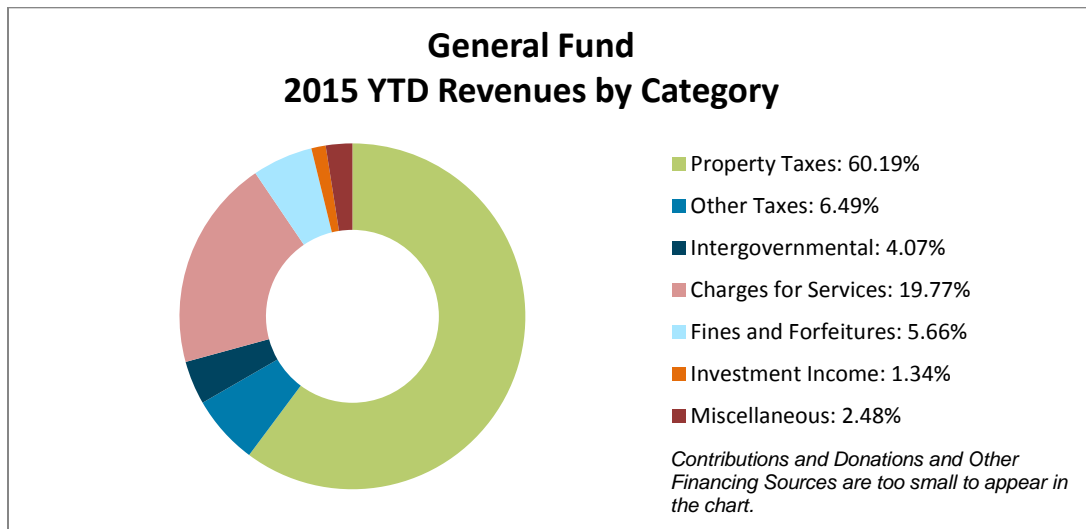
The fiscal year 2016 budget planning process continues. In July, departments and elected officials submitted their operating budgets, including revenue estimates and decision package proposals. From August 31 through September 4, departments and elected officials will present their business plans to the Chairman's Budget Review Team for consideration.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2015 tax year for residential and commercial properties were mailed on April 3, 2015. During the 45 day appeal period, taxpayers filed 9,280 residential and commercial real property tax appeals, a 50 percent decrease from the number of appeals filed last year. As of August 8, 71 percent of the appeals have been settled.

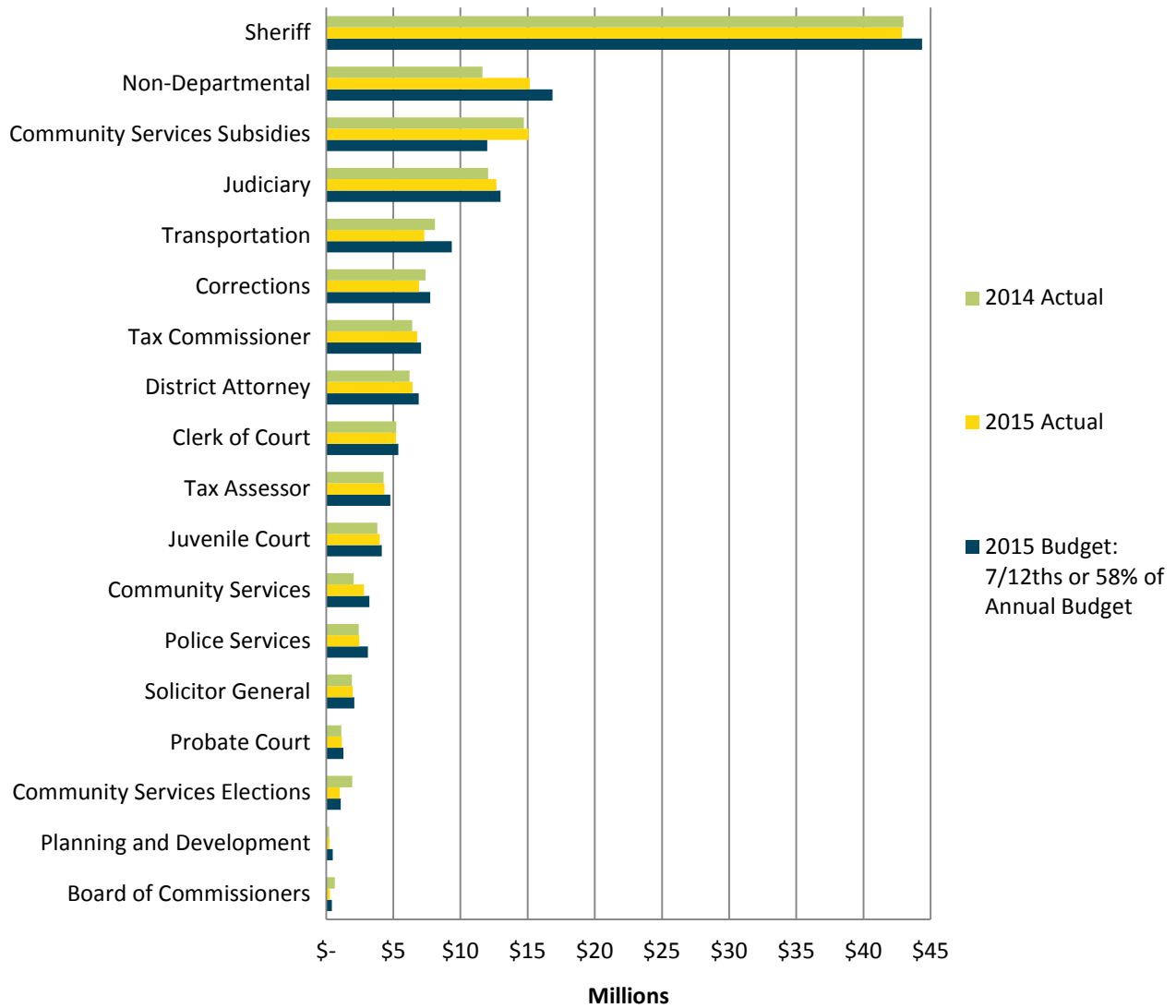
General Fund (page 10)

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 Budget vs. Actual by Department July 2014-2015 YTD Expenditures

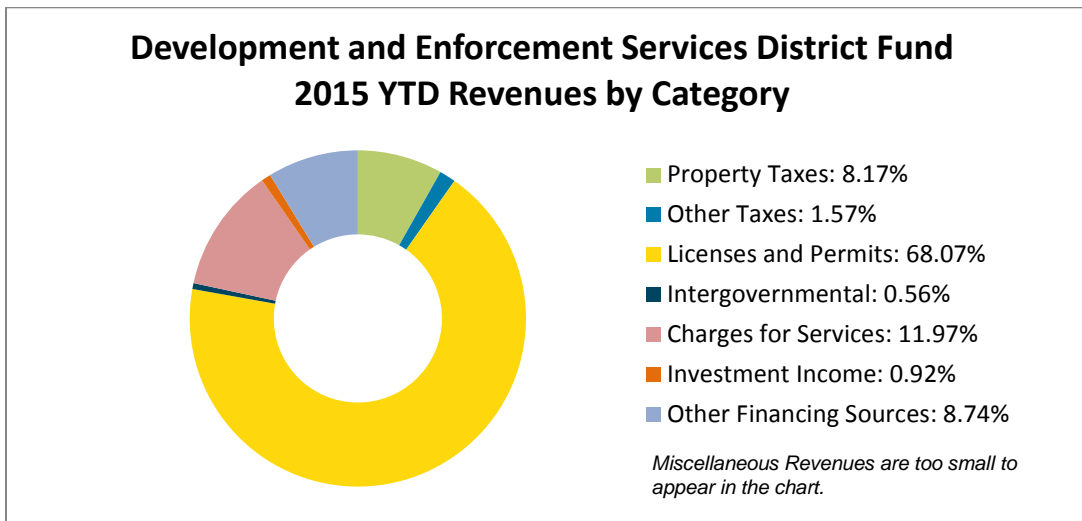


Non-Departmental expenditures are approximately 30 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and contributions to transit.

Community Services Subsidies are approximately 26 percent over budget through the end of July, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made three quarterly payments to most Community Services Subsidy recipients.

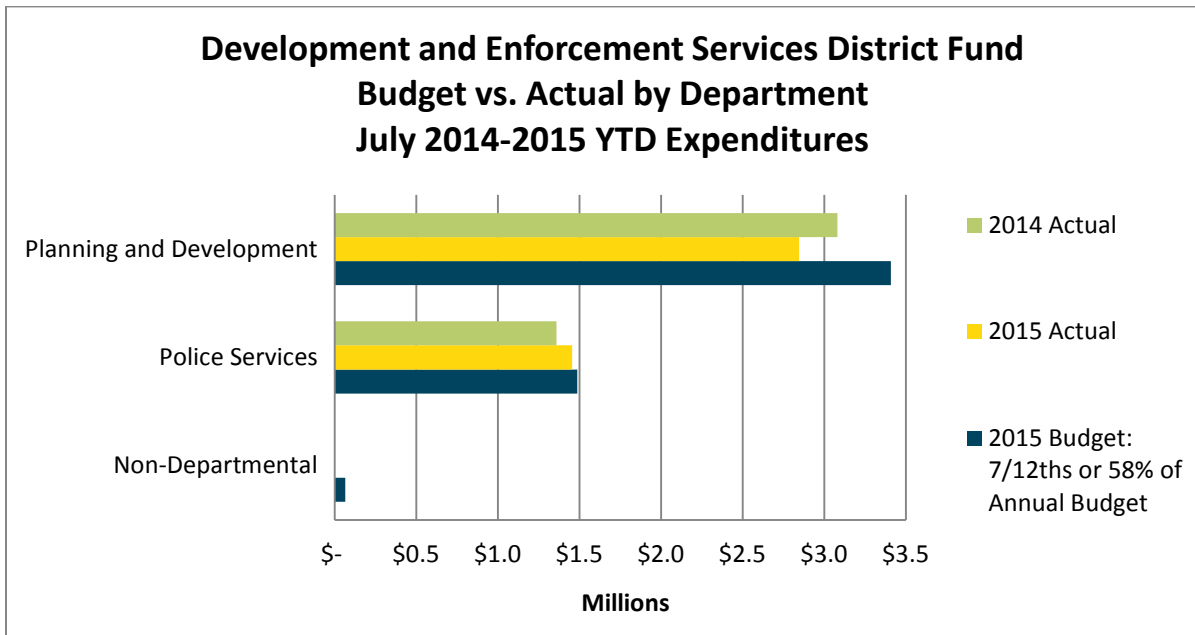
Development and Enforcement Services District Fund (page 13)

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.



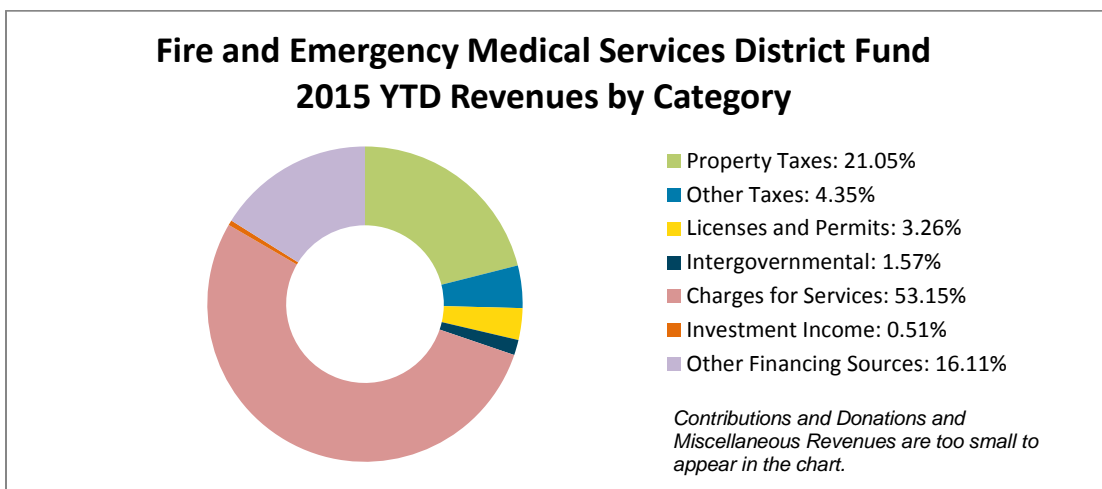
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.

Licenses and Permits revenues and Charges for Services revenues in the Development and Enforcement Services District Fund, as shown on page 13, are coming in stronger than last year and are currently exceeding budgeted expectations. Licenses and Permits are up approximately 7 percent over last year, and Charges for Services are up approximately 32 percent over last year. These increases are the result of a rise in development permits.

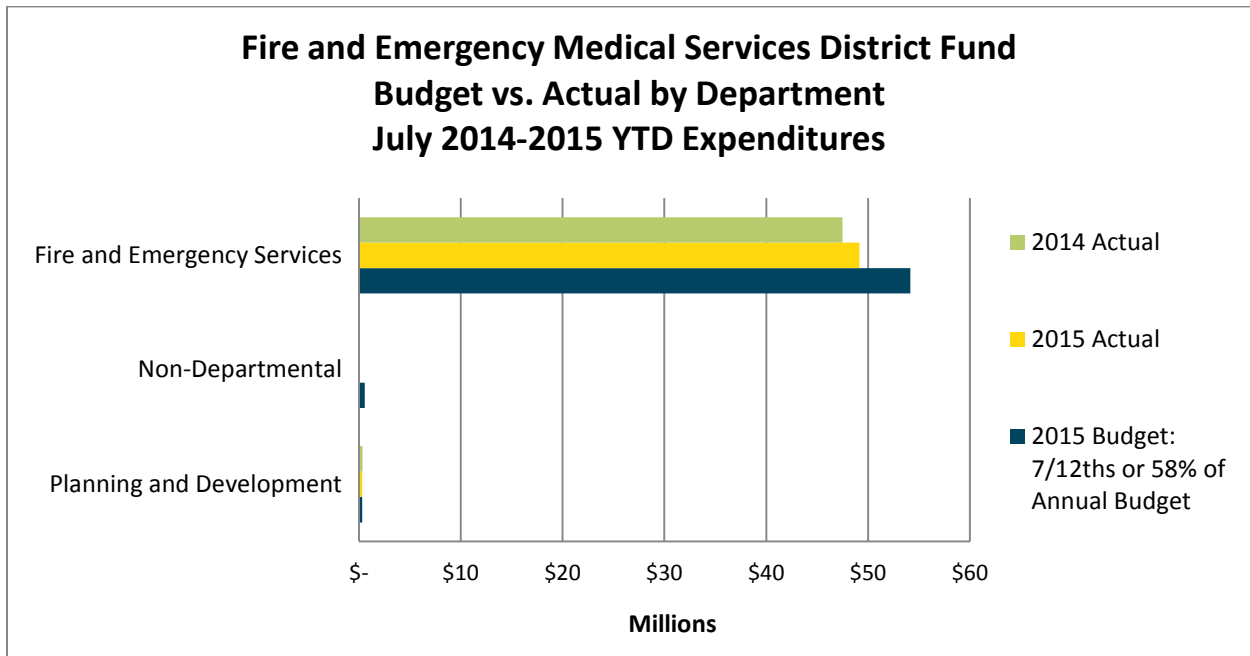


Fire and Emergency Medical Services District Fund (page 14)

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.

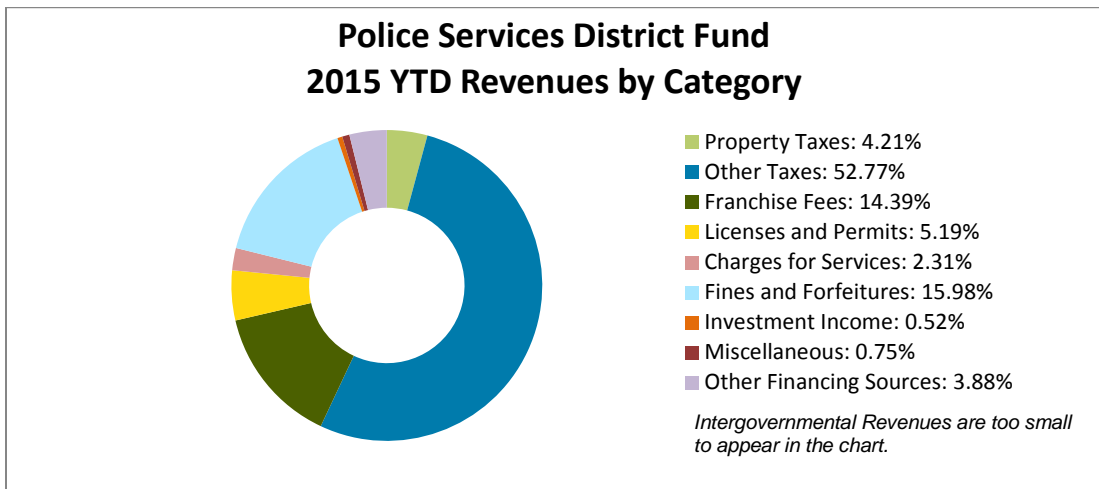


Although current year-to-date revenues collected are primarily from Charges for Services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 80 percent of the fund's current annual budget.



Police Services District Fund (page 16)

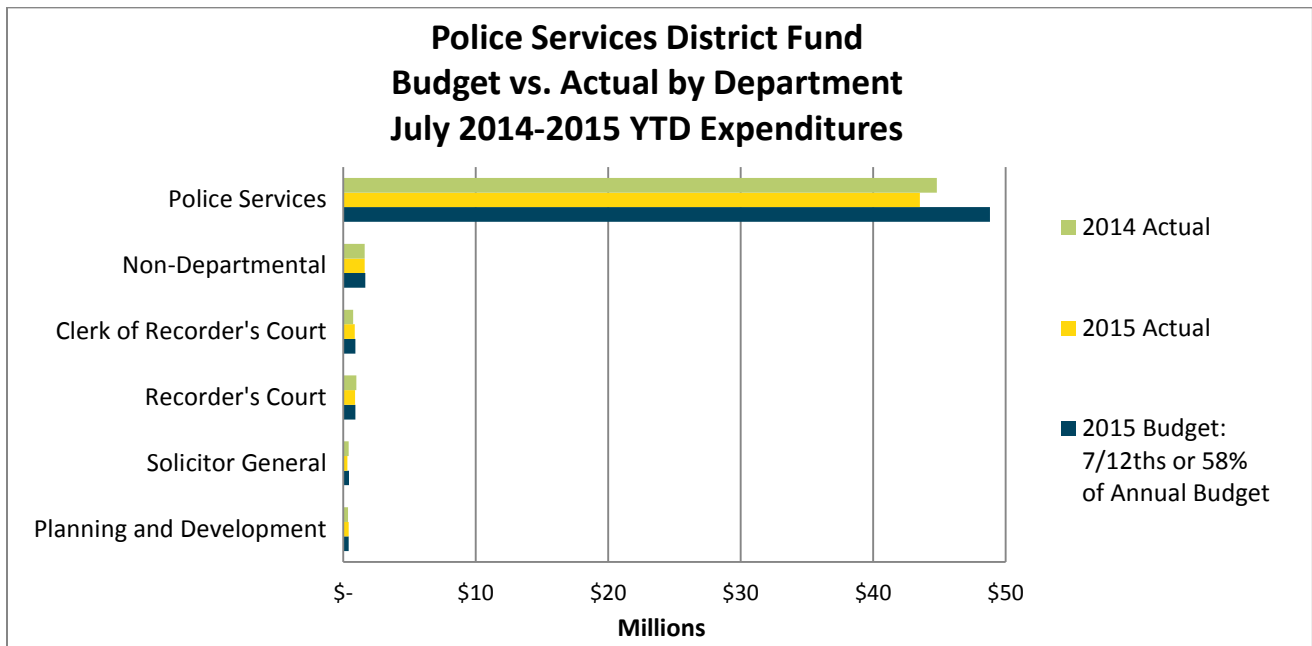
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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

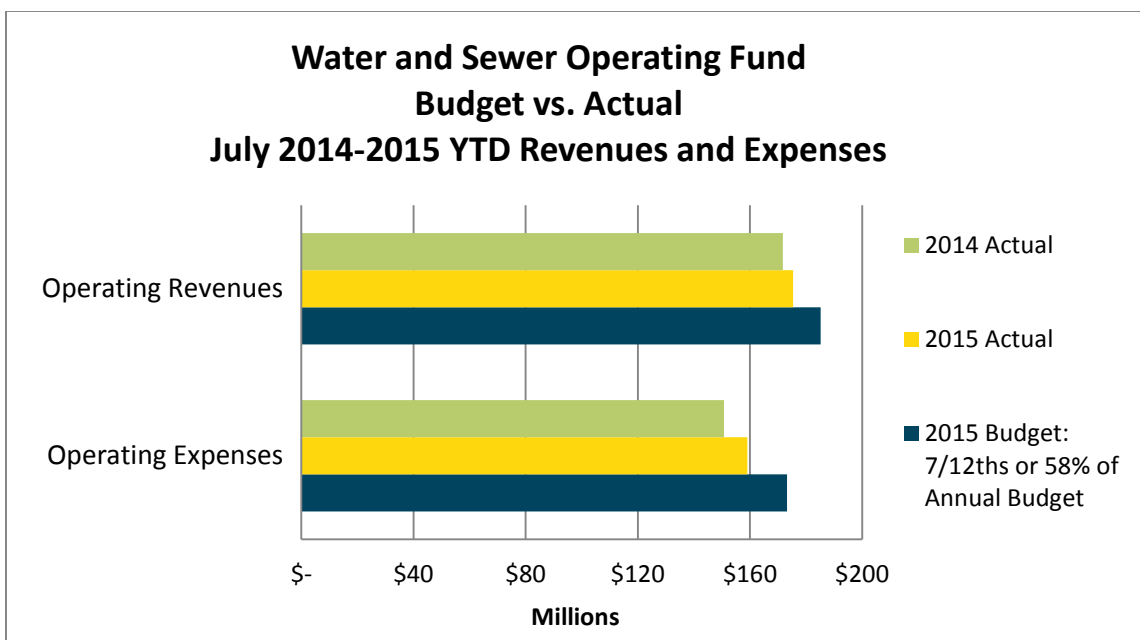
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's current annual budget.

Occupation tax revenue collections in the Police Services District Fund, which are part of the Taxes revenue category on page 16, are \$1.8 million higher than this same time last year. While some of the increase is attributable to timing and efficiencies, it is also a result of an increase in gross business receipts.



Water and Sewer Operating Fund (page 44)

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



Year-to-date Water and Sewer Operating Fund revenues through July 2015 are approximately \$3.6 million above this same time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charges and sewer retail revenues.

Year-to-date Water and Sewer Operating Fund expenses through July 2015 are approximately \$8.4 million above this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 5.3 percent, or \$9.8 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 8.2 percent, or \$14.2 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.

Other Funds

Investment income is coming in stronger this year compared to last year in most funds, which is primarily due to additional funds available for investing and an investment strategy that capitalizes on instruments with higher yields.

The Street Lighting Fund (page 24) temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees, which are recorded as charges for services, are collected with property tax bills.

Expenses in the Stormwater Operating Fund (page 43) are significantly lower compared to this same time last year. The variance is primarily due to the timing of when contributions to capital are made. In previous years, contributions were made in monthly increments throughout the year. Due to procedural changes implemented in 2015, contributions to capital are expected to occur later in the year.

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GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 29,431,935	13.77%	\$ 30,348,521	14.87%
Intergovernmental	2,843,219	2,843,219	1,797,899	63.23%	2,338,192	60.64%
Charges for Services	22,461,915	22,498,087	8,726,050	38.79%	8,257,281	32.46%
Fines and Forfeitures	5,442,405	5,454,405	2,500,121	45.84%	2,947,159	63.26%
Investment Income	513,291	513,291	591,146	115.17%	601,265	49.14%
Contributions and Donations	82,752	85,766	45,653	53.23%	58,078	64.66%
Miscellaneous	1,277,956	1,307,079	1,093,773	83.68%	1,142,201	81.48%
Other Financing Sources	197,864	197,864	145,975	73.78%	97,955	49.01%
TOTAL REVENUES	\$ 246,606,396	\$ 246,686,705	\$ 44,332,552	17.97%	\$ 45,790,652	19.00%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 271,778	37.68%	\$ 646,952	43.38%
Tax Assessor	8,205,627	8,205,627	4,346,235	52.97%	4,285,927	49.40%
Tax Commissioner	12,081,242	12,117,414	6,785,393	56.00%	6,412,112	55.98%
Transportation	16,486,993	16,038,407	7,314,292	45.60%	8,095,284	49.57%
Planning and Development	836,845	836,845	252,519	30.18%	227,333	34.74%
Police Services	5,465,614	5,330,021	2,463,204	46.21%	2,421,449	48.57%
Corrections	13,376,297	13,277,381	6,912,858	52.06%	7,402,849	53.73%
Community Services	5,572,992	5,531,009	2,817,286	50.94%	2,063,482	48.97%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	634,575	75.00%	625,650	74.47%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,306	75.00%	41,306	75.00%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%	278,826	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	775,013	775,013	345,725	44.61%	407,469	52.79%
Library Subsidy	15,818,068	15,818,068	11,751,051	74.29%	11,505,218	74.86%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Gwinnett Sexual Assault Center	117,250	117,250	87,938	75.00%	-	-
Total Community Services Subsidies	20,549,659	20,549,659	15,066,385	73.32%	14,729,562	74.02%
Community Services - Elections	1,902,553	1,881,388	1,033,240	54.92%	1,944,930	36.34%
Juvenile Court	6,414,973	7,092,373	3,998,477	56.38%	3,805,103	54.75%
Sheriff	75,228,755	76,029,055	42,854,446	56.37%	42,976,624	56.90%
Clerk of Court	9,203,505	9,203,505	5,193,798	56.43%	5,218,019	55.25%
Judiciary	17,622,406	22,260,206	12,674,313	56.94%	12,054,854	58.53%
Probate Court	2,150,318	2,207,918	1,168,287	52.91%	1,130,917	54.24%
District Attorney	11,814,052	11,814,052	6,431,335	54.44%	6,221,467	54.45%
Solicitor General	3,590,357	3,600,557	1,996,395	55.45%	1,928,282	52.59%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,150,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	3,497,302	58.33%	1,166,667	58.33%

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GENERAL FUND (001) continued

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Contribution to Transit	4,819,572	4,819,572	2,811,417	58.33%	2,330,591	58.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,048,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	757,210	57.98%	824,297	66.56%
Other Miscellaneous	100,773	150,773	54,784	36.34%	57,741	40.24%
Other Post-Employment Benefit Reserve	-	16,979	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	109,610	70.72%	80,755	52.10%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	2,596,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	588,300	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	192,300	-	0.00%	-	0.00%
Pension Reserve	-	18,846	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	3,868,069	74.50%	3,118,107	56.45%
800 MHZ Maintenance	2,883,874	2,883,874	2,546,004	88.28%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	119,081	60.27%	126,127	44.16%
Total Non-Departmental	35,085,530	28,886,955	15,163,477	52.49%	11,632,850	46.58%
Appropriations without Contribution to Fund Balance	246,308,949	245,583,603	136,743,718	55.68%	133,197,996	55.16%
Contribution to Fund Balance	297,447	1,103,102	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 246,606,396	\$ 246,686,705	\$ 136,743,718	55.43%	\$ 133,197,996	55.16%
Projected Fund Balance December 31	\$ 143,797,705	\$ 144,603,360				
Fund Balance as of Report Date			\$ 51,089,092			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 455,055	7.44%	\$ 441,256	7.53%
Intergovernmental	26,140	26,140	17,566	67.20%	13,070	69.46%
Investment Income	-	-	6,672	-	11	11.00%
TOTAL REVENUES	\$ 6,142,158	\$ 6,142,158	\$ 479,293	7.80%	\$ 454,337	7.73%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 4,138,475	99.91%	\$ 4,173,025	99.99%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	4,138,475	99.91%	4,173,025	99.99%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,142,158	\$ 6,142,158	\$ 4,138,475	67.38%	\$ 4,173,025	71.00%
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 9,293,103			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 300,977	4.95%	\$ 317,772	5.48%
Licenses and Permits	3,031,775	3,031,775	2,102,498	69.35%	1,968,902	77.61%
Intergovernmental	24,666	24,666	17,456	70.77%	12,333	-
Charges for Services	411,218	411,218	369,779	89.92%	280,726	86.76%
Investment Income	21,002	21,002	28,325	134.87%	3,979	14.10%
Miscellaneous	-	-	1,508	-	4,947	-
Other Financing Sources	362,258	362,258	269,865	74.50%	217,542	56.39%
TOTAL REVENUES	\$ 9,926,204	\$ 9,926,204	\$ 3,090,408	31.13%	\$ 2,806,201	30.92%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 5,842,078	\$ 2,845,510	48.71%	\$ 3,081,184	49.98%
Police Services	2,677,058	2,549,156	1,455,096	57.08%	1,359,921	54.01%
Non-Departmental	85,500	112,272	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,503,506	4,300,606	50.57%	4,441,105	50.61%
Contribution to Fund Balance	939,633	1,422,698	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,926,204	\$ 9,926,204	\$ 4,300,606	43.33%	\$ 4,441,105	48.93%
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,490,532				
Fund Balance as of Report Date			\$ 6,857,636			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 3,783,861	4.81%	\$ 4,059,536	5.39%
Licenses and Permits	701,282	701,282	485,009	69.16%	427,520	58.06%
Intergovernmental	346,938	346,938	233,482	67.30%	173,469	-
Charges for Services	13,831,285	13,831,285	7,915,580	57.23%	7,030,308	49.47%
Investment Income	68,438	68,438	76,883	112.34%	15,808	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	30,000	49,488	164.96%	159,347	204.92%
Other Financing Sources	3,220,068	3,220,068	2,398,803	74.50%	1,934,326	56.48%
TOTAL REVENUES	\$ 96,922,187	\$ 96,923,687	\$ 14,943,206	15.42%	\$ 13,800,414	14.72%
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 320,459	56.72%	\$ 354,220	57.89%
Fire and Emergency Services	94,274,048	92,804,364	49,158,971	52.97%	47,475,833	52.12%
Non-Departmental	920,200	986,675	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	94,356,035	49,479,430	52.44%	47,830,053	51.63%
Contribution to Fund Balance	1,145,438	2,567,652	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,922,187	\$ 96,923,687	\$ 49,479,430	51.05%	\$ 47,830,053	51.00%
Projected Fund Balance December 31	\$ 45,513,280	\$ 46,935,494				
Fund Balance as of Report Date			\$ 9,831,618			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 2,736	67.41%	\$ 2,838	50.65%
Revenues without Use of Fund Balance	4,059	4,059	2,736	67.41%	2,838	50.65%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,827	\$ 24,827	\$ 2,736	11.02%	\$ 2,838	11.95%
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 21,465	86.46%	\$ 18,130	76.34%
TOTAL APPROPRIATIONS	\$ 24,827	\$ 24,827	\$ 21,465	86.46%	\$ 18,130	76.34%
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Fund Balance as of Report Date			\$ 779,618			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 22,063,457	40.45%	\$ 19,829,835	37.70%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	1,603,376	40.29%	1,478,496	34.23%
Intergovernmental	143,519	143,519	98,271	68.47%	71,760	-
Charges for Services	1,225,119	1,225,119	715,469	58.40%	770,307	60.59%
Fines and Forfeitures	9,929,773	9,929,773	4,939,318	49.74%	5,490,399	57.82%
Contributions and Donations	-	-	-	-	7,319	-
Investment Income	139,301	139,301	159,504	114.50%	42,480	119.29%
Miscellaneous	245,333	245,333	231,147	94.22%	311,087	149.28%
Other Financing Sources	1,610,034	1,610,034	1,199,401	74.50%	966,855	56.46%
TOTAL REVENUES	\$ 98,957,182	\$ 98,957,182	\$ 31,009,943	31.34%	\$ 28,968,538	29.93%
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 409,722	59.01%	\$ 355,658	48.10%
Police Services	85,370,718	83,686,446	43,522,555	52.01%	44,815,937	50.53%
Recorder's Court	1,473,507	1,544,962	878,604	56.87%	994,557	57.09%
Solicitor General	751,210	751,210	308,050	41.01%	394,639	61.66%
Clerk of Recorder's Court	1,551,194	1,551,194	872,742	56.26%	738,619	54.15%
Non-Departmental	2,919,161	2,866,204	1,620,636	56.54%	1,620,636	56.73%
Appropriations without Contribution to Fund Balance	92,760,083	91,094,309	47,612,309	52.27%	48,920,046	50.94%
Contribution to Fund Balance	6,197,099	7,862,873	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 98,957,182	\$ 98,957,182	\$ 47,612,309	48.11%	\$ 48,920,046	50.55%
Projected Fund Balance December 31	\$ 49,590,224	\$ 51,255,998				
Fund Balance as of Report Date			\$ 26,790,759			

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RECREATION FUND (105)

The Recreation Fund is used to account for the operations and maintenance of County parks and recreational facilities. Financing is provided by a specific property tax levy and miscellaneous revenues including admissions, concessions, and sport activity fees.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 1,847,854	7.37%	\$ 1,753,789	7.61%
Intergovernmental	103,477	103,477	69,531	67.19%	51,739	97.97%
Charges for Services	4,015,471	4,015,471	2,851,888	71.02%	2,723,018	68.81%
Investment Income	52,375	52,375	40,751	77.81%	16,291	55.94%
Contributions and Donations	2,600	9,930	7,110	71.60%	-	0.00%
Miscellaneous	2,044,169	2,044,169	1,478,143	72.31%	1,418,231	79.01%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
TOTAL REVENUES	\$ 31,308,870	\$ 31,316,200	\$ 6,295,277	20.10%	\$ 5,963,068	20.65%
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,045,743	\$ 16,276,392	52.43%	\$ 15,177,820	53.15%
Support Services	150,491	150,491	72,848	48.41%	78,679	55.66%
Non-Departmental	15,000	18,347	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,214,581	16,349,240	52.38%	15,256,499	53.12%
Contribution to Fund Balance	3,769	101,619	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,308,870	\$ 31,316,200	\$ 16,349,240	52.21%	\$ 15,256,499	52.83%
Projected Fund Balance December 31	\$ 15,899,954	\$ 15,997,804				
Fund Balance as of Report Date			\$ 5,842,222			

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JIMMY CARTER BOULEVARD TAD FUND (161)

The Jimmy Carter Boulevard TAD Fund (TAD 1) is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gwinnett Village Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 379,608	\$ 379,608				
Fund Balance as of Report Date			\$ 379,608			

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INDIAN TRAIL TAD FUND (162)

The Indian Trail TAD Fund (TAD 2) is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 89,489	\$ 89,489				
Fund Balance as of Report Date			\$ 89,489			

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PARK PLACE TAD FUND (163)

The Park Place TAD Fund (TAD 3) is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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LAKE LUCERNE TAD FUND (164)

The Lake Lucerne TAD Fund (TAD 4) is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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GWINNETT PLACE TAD FUND (165)

The Gwinnett Place TAD Fund (TAD 5) is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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SPEED HUMP FUND (003)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 1,742	1.48%	\$ 1,970	1.68%
Investment Income	5,899	5,899	4,306	73.00%	1,325	36.00%
TOTAL REVENUES	\$ 123,331	\$ 123,331	\$ 6,048	4.90%	\$ 3,295	2.73%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 63,306	52.29%	\$ 27,254	43.60%
Appropriations without Contribution to Fund Balance	121,065	121,065	63,306	52.29%	27,254	43.60%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 123,331	\$ 123,331	\$ 63,306	51.33%	\$ 27,254	22.59%
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,208,148			

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STREET LIGHTING FUND (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,904,870	\$ 79,923	1.16%	\$ 117,135	1.72%
Investment Income	8,542	8,542	5,599	65.55%	4,064	66.64%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,913,412	85,522	1.24%	142,543	2.09%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,742,625	\$ 7,762,863	\$ 85,522	1.10%	\$ 142,543	1.91%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,762,863	\$ 3,501,012	45.10%	\$ 3,564,995	47.79%
TOTAL APPROPRIATIONS	\$ 7,742,625	\$ 7,762,863	\$ 3,501,012	45.10%	\$ 3,564,995	47.79%
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Deficit as of Report Date			\$ (888,293)			

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AUTHORITY IMAGING FUND (020)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 368,461	39.91%	\$ 385,796	48.32%
Investment Income	-	-	1,578	-	1,056	61.36%
Revenues without Use of Fund Balance	923,321	923,321	370,039	40.08%	386,852	48.35%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 370,039	38.55%	\$ 386,852	20.31%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 298,713	31.12%	-	0.00%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 298,713	31.12%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,702,500			

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CORRECTIONS INMATE WELFARE FUND (085)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 46,498	65.03%	\$ 44,558	64.11%
Miscellaneous	7,700	7,700	4,451	57.81%	4,570	58.59%
TOTAL REVENUES	\$ 79,200	\$ 79,200	\$ 50,949	64.33%	\$ 49,128	63.55%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 21,476	28.53%	\$ 27,781	34.08%
Appropriations without Contribution to Fund Balance	75,279	75,279	21,476	28.53%	27,781	34.08%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 79,200	\$ 79,200	\$ 21,476	27.12%	\$ 27,781	34.08%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 135,315			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 491,297	52.04%	\$ 465,076	53.33%
Investment Income	-	-	973	-	740	47.93%
Miscellaneous	-	-	1,215	-	3,196	-
Revenues without Use of Fund Balance	944,147	944,147	493,485	52.27%	469,012	53.69%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,200,382	\$ 493,485	41.11%	\$ 469,012	37.81%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 239,491	44.81%	\$ 265,176	53.89%
Solicitor General	665,979	665,979	296,856	44.57%	302,190	40.38%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,200,382	\$ 536,347	44.68%	\$ 567,366	45.74%
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,329,150			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 316	100.00%
Investment Income	-	86	169	196.51%	2,484	466.04%
Revenues without Use of Fund Balance	-	86	169	196.51%	2,800	329.80%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,086	\$ 169	0.08%	\$ 2,800	1.30%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,086	\$ 30,421	14.14%	\$ 81,226	37.72%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,086	\$ 30,421	14.14%	\$ 81,226	37.72%
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 330,262			

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E-911 FUND (095)

The E-911 Fund accounts for operations of the E-911 Communications Center. Revenues are primarily received from 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 8,829,895	63.38%	\$ 7,281,493	55.28%
Investment Income	135,320	135,320	93,728	69.26%	101,402	82.41%
Miscellaneous	-	-	2,686	-	11,803	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	8,926,309	63.45%	7,394,698	55.62%
Use of Fund Balance	5,422,141	4,437,237	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 18,504,869	\$ 8,926,309	48.24%	\$ 7,394,698	41.67%
Appropriations:						
Police Services	\$ 15,789,773	\$ 14,772,824	\$ 7,432,257	50.31%	\$ 6,820,970	47.90%
Non-Departmental	3,700,000	3,732,045	3,417,801	91.58%	3,220,837	91.91%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 18,504,869	\$ 10,850,058	58.63%	\$ 10,041,807	56.59%
Projected Fund Balance December 31	\$ 21,460,733	\$ 22,445,637				
Fund Balance as of Report Date			\$ 24,959,125			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 29,911	51.76%	\$ 29,380	46.09%
TOTAL REVENUES	\$ 57,784	\$ 57,784	\$ 29,911	51.76%	\$ 29,380	46.09%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 33,517	64.99%	\$ 27,554	43.23%
Appropriations without Contribution to Fund Balance	51,569	51,569	33,517	64.99%	27,554	43.23%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,784	\$ 57,784	\$ 33,517	58.00%	\$ 27,554	43.22%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 96,077			

YTD financial report 2015 gwinnettcounty

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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenue:						
Fines and Forfeitures	\$ -	\$ 137,087	\$ 148,659	108.44%	\$ 105,339	156.37%
Revenues without Use of Fund Balance	-	137,087	148,659	108.44%	105,339	156.37%
Use of Fund Balance	1,034,149	897,062	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 148,659	14.38%	\$ 105,339	9.41%
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 178,526	17.26%	\$ 304,836	27.24%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 178,526	17.26%	\$ 304,836	27.24%
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,755,733				
Fund Balance as of Report Date			\$ 2,622,928			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenue:						
Fines and Forfeitures	\$ -	\$ 124,110	\$ 129,616	104.44%	\$ 250,181	111.55%
Miscellaneous	-	-	50	-	1,050	-
Revenues without Use of Fund Balance	-	124,110	129,666	104.48%	251,231	112.02%
Use of Fund Balance	880,240	756,130	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,240	\$ 880,240	\$ 129,666	14.73%	\$ 251,231	28.65%
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 231,456	26.29%	\$ 139,784	15.94%
TOTAL APPROPRIATIONS	\$ 880,240	\$ 880,240	\$ 231,456	26.29%	\$ 139,784	15.94%
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,113,086				
Fund Balance as of Report Date			\$ 2,767,426			

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SHERIFF INMATE FUND (090)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 312,665	56.16%	\$ 274,352	59.93%
Revenues without Use of Fund Balance	556,788	556,788	312,665	56.16%	274,352	59.93%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 558,183	\$ 558,183	\$ 312,665	56.01%	\$ 274,352	47.80%
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 271,404	48.62%	\$ 172,191	30.00%
TOTAL APPROPRIATIONS	\$ 558,183	\$ 558,183	\$ 271,404	48.62%	\$ 172,191	30.00%
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,368,314			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,293	\$ 36,319	128.37%	\$ 75,397	247.80%
Investment Income	-	61	127	208.20%	89	38.36%
Revenues without Use of Fund Balance	-	28,354	36,446	128.54%	75,486	246.22%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 103,354	\$ 36,446	35.26%	\$ 75,486	41.78%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 103,354	\$ 2,915	2.82%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 103,354	\$ 2,915	2.82%	\$ -	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 294,323			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 109,160	\$ 118,386	108.45%	\$ 144,816	111.77%
Investment Income	-	124	260	209.68%	348	39.50%
Revenues without Use of Fund Balance	-	109,284	118,646	108.57%	145,164	111.28%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 259,284	\$ 118,646	45.76%	\$ 145,164	18.60%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 259,284	\$ 22,950	8.85%	\$ 184,117	23.59%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 259,284	\$ 22,950	8.85%	\$ 184,117	23.59%
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 516,420			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,559	\$ 5,560	100.02%	\$ 5,003	-
Investment Income	-	34	71	208.82%	72	43.90%
Other Financing Sources	-	-	-	-	2,025	100.00%
Revenues without Use of Fund Balance	-	5,593	5,631	100.68%	7,100	324.35%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 80,593	\$ 5,631	6.99%	\$ 7,100	4.95%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ 10,000	6.97%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ 10,000	6.97%
Projected Fund Balance December 31	\$ 64,094	\$ 64,094				
Fund Balance as of Report Date			\$ 144,725			

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STADIUM FUND (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are received one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from the Braves ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 470,045	56.98%	\$ 516,898	62.65%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	490,937	48.89%	491,066	50.37%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	1,760,982	66.98%	1,407,964	64.00%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,678,596	\$ 2,678,596	\$ 1,760,982	65.74%	\$ 1,407,964	52.36%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 2,670,198	99.69%	\$ 2,675,487	99.50%
TOTAL APPROPRIATIONS	\$ 2,678,596	\$ 2,678,596	\$ 2,670,198	99.69%	\$ 2,675,487	99.50%
Projected Fund Balance December 31	\$ 967,312	\$ 967,312				
Fund Balance as of Report Date			\$ 107,559			

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TREE BANK FUND (040)

The Tree Bank 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 23,720	158.13%
TOTAL REVENUES	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 23,720	158.13%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Fund Balance as of Report Date			\$ 203,643			

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TOURISM FUND (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Gwinnett Center and parking facility. Hotel-Motel taxes are receipted 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 4,568,394	63.04%	\$ 4,098,339	59.36%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	3,590	299.17%	680	8.50%
Revenues without Use of Fund Balance	7,247,884	7,247,884	4,571,984	63.08%	4,099,019	59.30%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,618,070	\$ 7,618,070	\$ 4,571,984	60.01%	\$ 4,099,019	57.70%
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 2,034,520	75.63%	\$ 1,581,886	72.92%
Gwinnett Center Debt	4,928,005	4,928,005	1,276,503	25.90%	1,324,703	26.85%
TOTAL APPROPRIATIONS	\$ 7,618,070	\$ 7,618,070	\$ 3,311,023	43.46%	\$ 2,906,589	40.92%
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 8,814,481			

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AIRPORT OPERATING FUND (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 100,501	74.45%	\$ 86,850	64.33%
Miscellaneous - Rents	720,000	720,000	472,588	65.64%	455,465	63.76%
Revenues without Use of Net Position	855,000	855,000	573,089	67.03%	542,315	63.85%
Use of Net Position	87,444	40,087	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 942,444	\$ 895,087	\$ 573,089	64.03%	\$ 542,315	63.00%
Appropriations:						
Transportation*	\$ 942,444	\$ 895,087	\$ 428,767	47.90%	\$ 427,048	49.61%
TOTAL APPROPRIATIONS	\$ 942,444	\$ 895,087	\$ 428,767	47.90%	\$ 427,048	49.61%
Projected Net Position December 31	\$ 687,921	\$ 735,278				
Net Position as of Report Date			\$ 919,687			

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

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LOCAL TRANSIT OPERATING FUND (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,890,408	53.84%	\$ 1,934,456	53.08%
Investment Income	8,800	8,800	5,382	61.16%	1,798	14.59%
Miscellaneous	22,000	22,000	8,490	38.59%	130,710	47.76%
Other Financing Sources	4,819,572	4,819,572	2,811,417	58.33%	2,330,591	58.33%
Revenues without Use of Net Position	8,361,376	8,361,376	4,715,697	56.40%	4,397,555	55.48%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 4,715,697	53.23%	\$ 4,397,555	55.48%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 28,648	26.79%	\$ 31,010	39.93%
Transportation	8,751,365	8,751,365	3,317,623	37.91%	3,892,420	49.87%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 3,346,271	37.78%	\$ 3,923,430	49.77%
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 1,907,823			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ 374,635	49.95%	\$ 376,507	52.29%
Charges for Services	42,667,577	42,667,577	25,157,875	58.96%	24,705,016	61.26%
Investment Income	202,986	202,986	191,100	94.14%	140,189	37.48%
Miscellaneous	50	50	1	2.00%	907	1814.00%
TOTAL REVENUES	\$ 43,620,613	\$ 43,620,613	\$ 25,723,611	58.97%	\$ 25,222,619	60.89%
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 569,862	37.97%	\$ 748,653	43.51%
Payments to Haulers	40,677,286	40,677,286	19,659,968	48.33%	19,220,842	50.12%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	20,229,830	47.96%	19,969,495	49.84%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 43,620,613	\$ 43,620,613	\$ 20,229,830	46.38%	\$ 19,969,495	48.21%
Projected Net Position December 31	\$ 12,492,169	\$ 12,509,071				
Net Position as of Report Date			\$ 16,560,769			

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

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STORMWATER OPERATING FUND (590)

This Stormwater Operating 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 476,958	1.53%	\$ 507,782	1.65%
Investment Income	48,868	48,868	93,333	190.99%	10,238	27.28%
Miscellaneous	20,150	20,150	1,585	7.87%	20,303	145.02%
TOTAL REVENUES	\$ 31,297,058	\$ 31,297,058	\$ 571,876	1.83%	\$ 538,323	1.75%
Appropriations:						
Planning and Development	\$ 492,356	\$ 460,691	\$ 214,299	46.52%	\$ 198,057	44.79%
Water Resources*	30,584,141	30,389,261	4,147,623	13.65%	10,791,899	52.84%
Non-Departmental	30,000	39,132	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,889,084	4,361,922	14.12%	10,989,956	52.59%
Working Capital Reserve	190,561	407,974	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,297,058	\$ 31,297,058	\$ 4,361,922	13.94%	\$ 10,989,956	35.72%
Projected Net Position December 31	\$ 21,003,162	\$ 21,220,575				
Net Position as of Report Date			\$ 17,022,555			

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

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WATER AND SEWER OPERATING FUND (501)

The Water and Sewer Operating 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 162,070,381	54.19%	\$ 160,959,337	54.65%
Investment Income	333,457	333,457	349,957	104.95%	49,366	49.47%
Contributions and Donations	17,870,000	17,870,000	12,484,892	69.87%	10,582,263	88.19%
Miscellaneous	240,000	240,000	508,337	211.81%	184,150	45.58%
TOTAL REVENUES	\$ 317,528,457	\$ 317,528,457	\$ 175,413,567	55.24%	\$ 171,775,116	55.94%
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,106,738	\$ 547,358	49.46%	\$ 665,537	53.93%
Water Resources*	297,134,628	295,783,969	158,546,615	53.60%	150,045,963	54.57%
Non-Departmental	50,000	114,460	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,005,167	159,093,973	53.57%	150,711,500	54.55%
Working Capital Reserve	19,147,164	20,523,290	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 317,528,457	\$ 317,528,457	\$ 159,093,973	50.10%	\$ 150,711,500	49.08%
Projected Net Position December 31	\$ 101,000,959	\$ 102,377,085				
Net Position as of Report Date			\$ 98,173,389			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 15,643,687	\$ 15,643,687	\$ 15,643,687			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 22,954,880	58.30%	\$ 29,574,452	58.34%
Investment Income	65,087	65,087	53,543	82.26%	6,325	41.12%
Miscellaneous	1,424,802	1,424,802	838,839	58.87%	902,348	58.53%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	23,865,134	58.41%	30,483,125	58.34%
Use of Net Position	9,626,129	8,792,358	-	0.00%	-	-
TOTAL REVENUES	\$ 50,486,779	\$ 49,653,008	\$ 23,865,134	48.06%	\$ 30,483,125	58.34%
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,454,130	\$ 1,975,012	44.34%	\$ 1,835,055	45.08%
Financial Services	7,905,530	7,633,482	4,206,144	55.10%	4,037,638	54.65%
Human Resources	3,359,705	3,316,983	1,688,812	50.91%	1,501,379	47.80%
Information Technology	22,328,293	21,954,917	12,426,673	56.60%	14,570,545	57.20%
Law	2,173,320	2,173,320	1,198,087	55.13%	874,424	45.76%
Support Services	9,523,380	9,360,580	4,470,721	47.76%	4,551,437	49.84%
Non-Departmental	721,500	759,596	229,583	30.22%	121,908	16.28%
TOTAL APPROPRIATIONS	\$ 50,486,779	\$ 49,653,008	\$ 26,195,032	52.76%	\$ 27,492,386	53.01%
Projected Net Position December 31	\$ 6,017,558	\$ 6,851,329				
Net Position as of Report Date			\$ 13,313,789			

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AUTO LIABILITY FUND (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 583,332	58.33%	\$ 583,341	58.33%
Investment Income	11,000	11,000	8,943	81.30%	840	8.54%
Revenues without Use of Net Position	1,011,000	1,011,000	592,275	58.58%	584,181	57.85%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,015,272	\$ 1,015,272	\$ 592,275	58.34%	\$ 584,181	55.54%
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 285,126	28.08%	\$ 369,782	35.16%
TOTAL APPROPRIATIONS	\$ 1,015,272	\$ 1,015,272	\$ 285,126	28.08%	\$ 369,782	35.16%
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,380,898			

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FLEET MANAGEMENT FUND (610)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 2,265,765	\$ 2,265,765	\$ 2,265,765			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 2,721,382	45.76%	\$ 3,170,641	50.22%
Miscellaneous	282,000	282,000	260,769	92.47%	266,089	89.71%
TOTAL REVENUES	\$ 6,228,625	\$ 6,228,625	\$ 2,982,151	47.88%	\$ 3,436,730	52.00%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 3,089,053	51.09%	\$ 3,249,082	54.39%
Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	3,089,053	51.08%	3,249,082	54.28%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,228,625	\$ 6,228,625	\$ 3,089,053	49.59%	\$ 3,249,082	49.16%
Projected Net Position December 31	\$ 2,388,422	\$ 2,446,836				
Net Position as of Report Date			\$ 2,158,863			

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GROUP SELF-INSURANCE FUND (605)

The Group Self-Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 24,214,510	54.39%	\$ 21,964,652	53.90%
Investment Income	144,605	144,605	164,789	113.96%	88,276	59.97%
Miscellaneous	-	-	399,767	-	135,235	-
Revenues without Use of Net Position	44,664,270	44,664,270	24,779,066	55.48%	22,188,163	54.25%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,627,347	\$ 24,779,066	50.96%	\$ 22,188,163	46.11%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 25,184,893	51.79%	\$ 25,478,877	52.95%
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,627,347	\$ 25,184,893	51.79%	\$ 25,478,877	52.95%
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 34,675,561			

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RISK MANAGEMENT FUND (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 1,460,750	58.33%	\$ 2,041,671	58.33%
Investment Income	96,000	96,000	66,687	69.47%	82,966	57.46%
Miscellaneous	-	-	9,654	-	257,523	-
Revenues without Use of Net Position	2,600,142	2,600,142	1,537,091	59.12%	2,382,160	65.37%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,914,642	\$ 6,914,642	\$ 1,537,091	22.23%	\$ 2,382,160	34.74%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 4,598,407	66.50%	\$ 4,267,155	62.23%
TOTAL APPROPRIATIONS	\$ 6,914,642	\$ 6,914,642	\$ 4,598,407	66.50%	\$ 4,267,155	62.23%
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,047,123			

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WORKERS' COMPENSATION FUND (604)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 7/31/2015	Actuals YTD as of 7/31/2015		Actuals YTD as of 7/31/2014	% Actual to 7/31/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 1,283,334	58.33%	\$ 2,341,258	58.53%
Investment Income	40,000	40,000	69,083	172.71%	41,974	63.83%
Miscellaneous	-	-	-	-	6,995	-
Revenues without Use of Net Position	2,240,000	2,240,000	1,352,417	60.38%	2,390,227	58.79%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,316,621	\$ 4,316,621	\$ 1,352,417	31.33%	\$ 2,390,227	37.92%
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 1,766,026	40.91%	\$ 2,564,256	40.68%
TOTAL APPROPRIATIONS	\$ 4,316,621	\$ 4,316,621	\$ 1,766,026	40.91%	\$ 2,564,256	40.68%
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,495,973			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 07/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Charges for Services	\$ 22,461,915	\$ 22,498,087	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Fines and Forfeitures	5,442,405	5,454,405	12,000	GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
Contributions and Donations	82,752	85,766	3,014	GCID 20150451 Accept donations to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
Miscellaneous	1,277,956	1,307,079	29,123	GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				Total: Miscellaneous	-	29,123
<i>Total: General Fund</i>			80,309		-	80,309

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	28,500	30,000	1,500	GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	1,500	1,500
<i>Subtotal</i>			1,500		1,500	1,500
Recreation Fund (105)						
Contributions and Donations	2,600	9,930	7,330	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	710	710
<i>Subtotal</i>			7,330		710	7,330
Street Lighting Fund (002)						
Charges for Services	6,884,632	6,904,870	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	903	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	2,193	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	2,642	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	5,582	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	4,149	4,149
<i>Subtotal</i>			20,238		15,469	20,238
District Attorney Federal Asset Sharing Fund (080)						
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Subtotal</i>			86		-	86

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Use of Fund Balance	5,422,141	4,437,237	(984,904)	To adjust budget for 90 day job vacancies	(548,852)	(984,904)
<i>Total: E-911 Fund</i>			(984,904)		(548,852)	(984,904)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	137,087	137,087	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	137,087
Use of Fund Balance	1,034,149	897,062	(137,087)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	(137,087)
<i>Subtotal</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	124,110	124,110	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	124,110
Use of Fund Balance	880,240	756,130	(124,110)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	(124,110)
<i>Subtotal</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	28,293	28,293	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	28,293
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Subtotal</i>			28,354		-	28,354
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	109,160	109,160	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	109,160
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Subtotal</i>			109,284		-	109,284

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	5,559	5,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,559
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>Subtotal</i>			5,593		-	5,593
Airport Operating Fund (520)						
Use of Net Position	87,444	40,087	(47,357)	To adjust budget for 90 day job vacancies	(47,357)	(47,357)
<i>Subtotal</i>			(47,357)		(47,357)	(47,357)
Administrative Support Fund (665)						
Use of Net Position	9,626,129	8,792,358	(833,771)	To adjust budget for 90 day job vacancies	(323,015)	(833,771)
<i>Total: Administrative Support Fund</i>			(833,771)		(323,015)	(833,771)
Group Self-Insurance Fund (605)						
Use of Net Position	3,963,077	3,963,077	-	To adjust budget for 90 day job vacancies	-	-
<i>Total: Group Self-Insurance Fund</i>			-		-	-
Total Revenue Budget Adjustments			\$ (1,613,338)		\$ (901,545)	\$ (1,613,338)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 07/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Tax Commissioner	\$ 12,081,242	\$ 12,117,414	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Transportation	16,486,993	16,038,407	(448,586)	To adjust budget for 90 day job vacancies	(120,955)	(448,586)
Police Services	5,465,614	5,330,021	(135,593)	To adjust budget for 90 day job vacancies	(65,593)	(138,607)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				Total: Police Services	(65,593)	(135,593)
Corrections	13,376,297	13,277,381	(98,916)	To adjust budget for 90 day job vacancies	(45,558)	(150,016)
				Transfer from Non-Departmental: Prisoner Medical Reserve	10,200	51,100
				Total: Corrections	(35,358)	(98,916)
Community Services	5,572,992	5,531,009	(41,983)	To adjust budget for 90 day job vacancies	-	(41,983)
Community Services - Elections	1,902,553	1,881,388	(21,165)	To adjust budget for 90 day job vacancies	-	(21,165)
Juvenile Court	6,414,973	7,092,373	677,400	Transfer from Non-Departmental: Court Reporter's Reserve	55,200	159,000
				Transfer from Non-Departmental: Indigent Defense Reserves	101,700	442,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	25,600	76,200
				Total: Juvenile Court	182,500	677,400
Sheriff	75,228,755	76,029,055	800,300	Transfer from Non-Departmental: Prisoner Medical Reserve	162,200	800,300
Judiciary	17,622,406	22,260,206	4,637,800	Transfer from Non-Departmental: Court Reporter's Reserve	593,600	1,442,500
				Transfer from Non-Departmental: Indigent Defense Reserve	1,060,000	2,907,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	112,600	288,000
				Total: Judiciary	1,766,200	4,637,800
Probate Court	2,150,318	2,207,918	57,600	Transfer from Non-Departmental: Indigent Defense Reserve	7,300	54,100
				Transfer from Non-Departmental: Court Interpreter's Reserve	1,000	3,500
				Total: Probate Court	8,300	57,600
Solicitor General	3,590,357	3,600,557	10,200	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
				Transfer from Non-Departmental: Court Reporter's Reserve	4,400	4,400
				Total: Solicitor General	4,400	10,200

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,200,000	1,150,000	(50,000)	Transfer to Miscellaneous	-	(50,000)
Prisoner Medical Reserve	1,900,000	1,048,600	(851,400)	Transfer to Corrections	(10,200)	(51,100)
				Transfer to Sheriff	(162,200)	(800,300)
				Total: Prisoner Medical Reserve	(172,400)	(851,400)
Other Miscellaneous	100,773	150,773	50,000	Transfer from Non-Departmental: Contingency to establish budget for the County's participation in the Junior Achievement of Georgia's JA BizTown Program	-	50,000
Other Post-Employment Benefit Reserve	-	16,979	16,979	To adjust budget for 90 day job vacancies	4,942	16,979
Indigent Defense Reserve	6,000,000	2,596,400	(3,403,600)	Transfer to Juvenile Court	(101,700)	(442,200)
				Transfer to Judiciary	(1,060,000)	(2,907,300)
				Transfer to Probate Court	(7,300)	(54,100)
				Total: Indigent Defense Reserve	(1,169,000)	(3,403,600)
Court Reporter's Reserve	2,200,000	588,300	(1,611,700)	Transfer to Juvenile Court	(55,200)	(159,000)
				Transfer to Judiciary	(593,600)	(1,442,500)
				Transfer to Solicitor General	(4,400)	(10,200)
				Total: Court Reporter's Reserve	(653,200)	(1,611,700)
Court Interpreter's Reserve	560,000	192,300	(367,700)	Transfer to Juvenile Court	(25,600)	(76,200)
				Transfer to Judiciary	(112,600)	(288,000)
				Transfer to Probate Court	(1,000)	(3,500)
				Total: Court Interpreter's Reserve	(139,200)	(367,700)
Pension Reserve	-	18,846	18,846	To adjust budget for 90 day job vacancies	9,671	18,846
Total Non-Departmental			(6,198,575)		(2,119,187)	(6,198,575)
Contribution to Fund Balance	297,447	1,103,102	805,655	To adjust budget for 90 day job vacancies	217,493	764,532
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				Total: Contribution to Fund Balance	217,493	805,655
<i>Total: General Fund</i>			80,309		-	80,309
Development and Enforcement Services District Fund (104)						
Planning and Development	6,224,013	5,842,078	(381,935)	To adjust budget for 90 day job vacancies	(180,578)	(381,935)
Police Services	2,677,058	2,549,156	(127,902)	To adjust budget for 90 day job vacancies	(113,345)	(127,902)
Non-Departmental	85,500	112,272	26,772	To adjust budget for 90 day job vacancies	13,915	26,772
Contribution to Fund Balance	939,633	1,422,698	483,065	To adjust budget for 90 day job vacancies	280,008	483,065
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	582,501	564,996	(17,505)	To adjust budget for 90 day job vacancies	-	(17,505)
Fire and Emergency Services	94,274,048	92,804,364	(1,469,684)	To adjust budget for 90 day job vacancies	(521,557)	(1,471,184)
				GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	1,500	1,500
Non-Departmental	920,200	986,675	66,475	To adjust budget for 90 day job vacancies	22,509	66,475
Contribution to Fund Balance	1,145,438	2,567,652	1,422,214	To adjust budget for 90 day job vacancies	499,048	1,422,214
<i>Total: Fire and Emergency Services District Fund</i>			1,500		1,500	1,500
Police Services District Fund (106)						
Police Services	85,370,718	83,686,446	(1,684,272)	To adjust budget for 90 day job vacancies	(690,657)	(1,724,547)
				Transfer from Non-Departmental: Inmate Medical Reserve	-	40,275
				Total: Police Services	(690,657)	(1,684,272)
Recorder's Court	1,473,507	1,544,962	71,455	Transfer from Non-Departmental: Indigent Defense Reserve	7,600	16,900
				Transfer from Non-Departmental: Court Interpreter's Reserve	26,800	54,555
				Total: Recorder's Court	34,400	71,455

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental	2,919,161	2,866,204	(52,957)	To adjust budget for 90 day job vacancies	25,353	58,773
				Transfer to Recorder's Court - From Indigent Defense Reserve	(7,600)	(16,900)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(26,800)	(54,555)
				Transfer to Police Services - From Inmate Medical Reserve	-	(40,275)
				Total: Non-Departmental	(9,047)	(52,957)
Contribution to Fund Balance	6,197,099	7,862,873	1,665,774	To adjust budget for 90 day job vacancies	665,304	1,665,774
<i>Total: Police Services District Fund</i>			-		-	-
Recreation Fund (105)						
Community Services	31,139,610	31,045,743	(93,867)	To adjust budget for 90 day job vacancies	-	(101,197)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett	710	710
				Total: Community Services	710	(93,867)
Non-Departmental	15,000	18,347	3,347	To adjust budget for 90 day job vacancies	-	3,347
Contribution to Fund Balance	3,769	101,619	97,850	To adjust budget for 90 day job vacancies	-	97,850
<i>Total: Recreation Fund</i>			7,330		710	7,330
Street Lighting Fund (002)						
Transportation	7,742,625	7,762,863	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	903	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting	2,193	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	2,642	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	5,582	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	4,149	4,149
<i>Subtotal</i>			20,238		15,469	20,238

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Asset Sharing (080)						
District Attorney	215,000	215,086	86	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	86
<i>Subtotal</i>			86		-	86
E-911 Fund (095)						
Police Services	15,789,773	14,772,824	(1,016,949)	To adjust budget for 90 day job vacancies	(568,439)	(1,016,949)
Non-Departmental	3,700,000	3,732,045	32,045	To adjust budget for 90 day job vacancies	19,587	32,045
<i>Total: E-911 Fund</i>			(984,904)		(548,852)	(984,904)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	103,354	28,354	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds		28,354
<i>Subtotal</i>			28,354		-	28,354
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	259,284	109,284	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds		109,284
<i>Subtotal</i>			109,284		-	109,284
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	80,593	5,593	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,593
<i>Subtotal</i>			5,593		-	5,593
Airport Operating Fund (520)						
Transportation	942,444	895,087	(47,357)	To adjust budget for 90 day job	(47,357)	(47,357)
<i>Subtotal</i>			(47,357)		(47,357)	(47,357)
Solid Waste Operating Fund (595)						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	-	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	-	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	-	16,902
<i>Total: Solid Waste Operating Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - July	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Stormwater Operating Fund (590)						
Planning and Development	492,356	460,691	(31,665)	To adjust budget for 90 day job vacancies	-	(31,665)
Water Resources	30,584,141	30,389,261	(194,880)	To adjust budget for 90 day job vacancies	(44,415)	(194,880)
Non-Departmental	30,000	39,132	9,132	To adjust budget for 90 day job vacancies	951	9,132
Working Capital Reserve	190,561	407,974	217,413	To adjust budget for 90 day job vacancies	43,464	217,413
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	1,196,665	1,106,738	(89,927)	To adjust budget for 90 day job vacancies		(89,927)
Water Resources	297,134,628	295,783,969	(1,350,659)	To adjust budget for 90 day job vacancies	(551,008)	(1,350,659)
Non-Departmental	50,000	114,460	64,460	To adjust budget for 90 day job vacancies	19,245	64,460
Working Capital Reserve	19,147,164	20,523,290	1,376,126	To adjust budget for 90 day job vacancies	531,763	1,376,126
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
Administrative Support Fund (665)						
County Administration	4,475,051	4,454,130	(20,921)	To adjust budget for 90 day job vacancies	-	(20,921)
Financial Services	7,905,530	7,633,482	(272,048)	To adjust budget for 90 day job vacancies	(178,919)	(272,048)
Human Resources	3,359,705	3,316,983	(42,722)	To adjust budget for 90 day job vacancies	-	(42,722)
Information Technology	22,328,293	21,954,917	(373,376)	To adjust budget for 90 day job vacancies	(163,573)	(373,376)
Support Services	9,523,380	9,360,580	(162,800)	To adjust budget for 90 day job vacancies	-	(162,800)
Non-Departmental	721,500	759,596	38,096	To adjust budget for 90 day job vacancies	19,477	38,096
<i>Total: Administrative Support Fund</i>			(833,771)		(323,015)	(833,771)
Fleet Management (610)						
Support Services	6,105,968	6,046,278	(59,690)	To adjust budget for 90 day job vacancies	-	(59,690)
Non-Departmental	-	1,276	1,276	To adjust budget for 90 day job vacancies	-	1,276
Working Capital Reserve	122,657	181,071	58,414	To adjust budget for 90 day job vacancies	-	58,414
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,613,338)		\$ (901,545)	\$ (1,613,338)