

gwinnettcounty

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



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

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

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

**DATE:** July 15, 2014

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

This report, which includes unaudited information for the fiscal year through June 2014, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Financial Summaries by Fund	Page 11
Non-departmental Budget Transfers Schedule	Page 47
Budget Adjustments by Fund Schedule	Page 49

# Executive Summary

Notable events during June and early July included: 1) a small business workshop hosted by Gwinnett County's Purchasing Division and the Gwinnett Chamber of Commerce, 2) the Purchasing Division's receipt of the "Achievement of Excellence in Procurement" Award, and 3) the continuation of fiscal year 2015 budget preparation. Highlights from these activities are discussed below.

## **Small Business Workshop**

Gwinnett County's Purchasing Division, in partnership with the Gwinnett Chamber of Commerce, hosted its first small business workshop, *How to Do Business with the County*, on June 18<sup>th</sup> at the University of Georgia's Gwinnett Campus. The free workshop gave business owners an opportunity to network with Gwinnett County buyers and to obtain valuable information about conducting business with the County.

## **"Achievement of Excellence in Procurement" Award**

Gwinnett County's Purchasing Division recently received the "Achievement of Excellence in Procurement (AEP)" award for 2014 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 is pleased to be the recipient of this award since 1999.

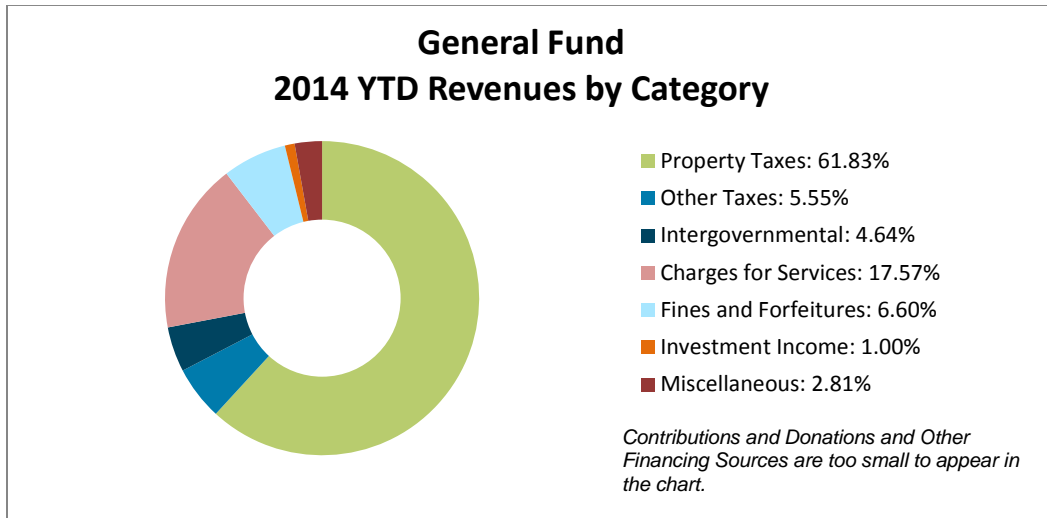
## **Fiscal Year 2015 Budget Preparation**

The fiscal year 2015 budget planning process continues. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2015 capital budgets. The capital review team convened on June 18<sup>th</sup> to begin the evaluation process, and a recommendation was presented to the Chairman on July 14<sup>th</sup>.

Departments are expected to submit their operating budgets, including revenue estimates and decision package proposals, by July 18<sup>th</sup>. In early September, Departments and Elected Officials will present their business plans to the Chairman's Budget Review Team for consideration.

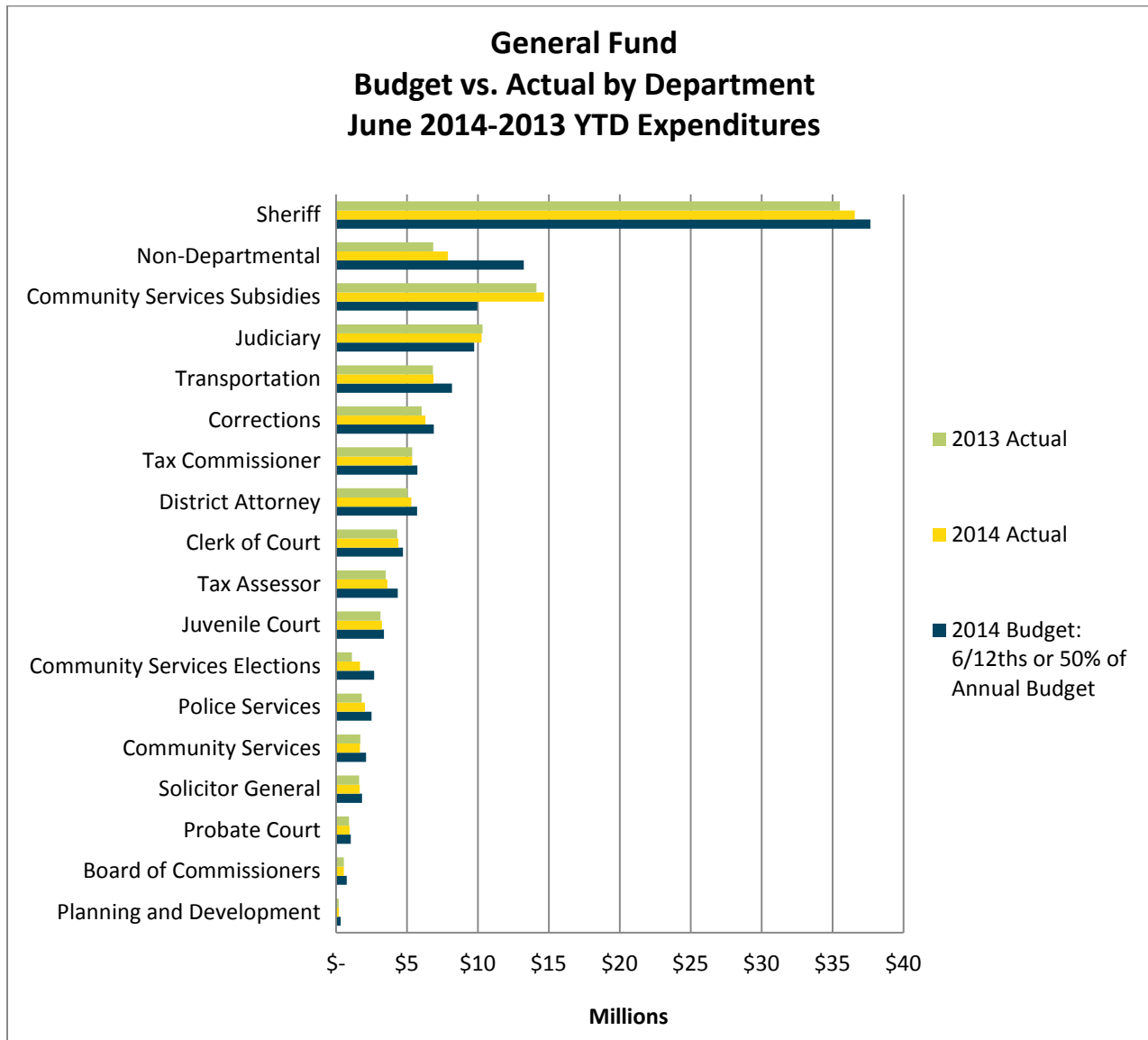
## General Fund (page 11)

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

General Fund tax revenues are down approximately \$6.6 million from this time last year, primarily because a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously recorded in the General Fund are now being recorded in the service districts funds.



Non-departmental actual expenditures for 2013 in the graph above exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column on page 12.

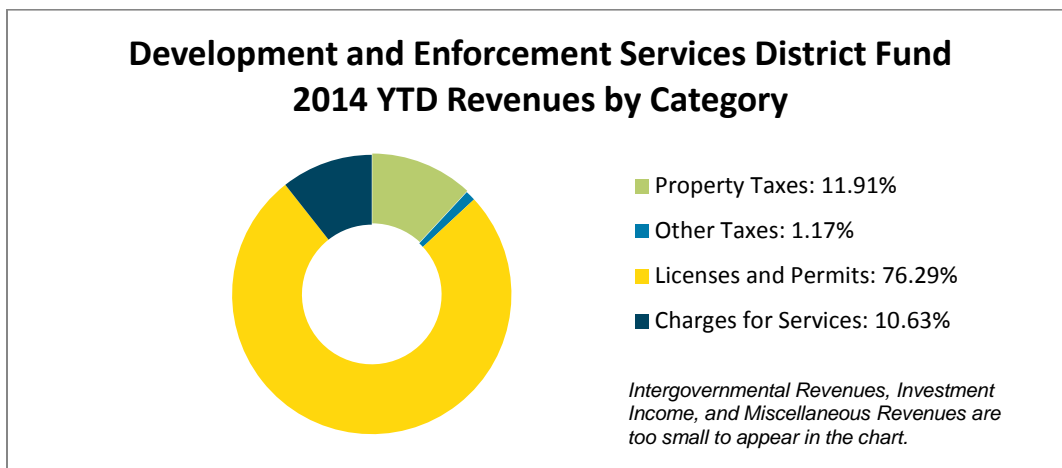
As expected, non-departmental expenditures in the General Fund are currently coming in under budget based on the percentage of the fiscal year that has lapsed. This is because reserves and contingencies, which represent more than 56 percent of the fund’s current annual budget for non-departmental expenditures, always reflect zero dollars expended; reserves and contingencies are budgeted as non-departmental and reallocated to the appropriate department as necessary. Other non-departmental expenditures, including the Gwinnett Hospital Authority, Medical Examiner, Partnership Gwinnett, other governmental agencies, and 800 MHZ maintenance, are currently coming in over budget due to the timing of when payments are made. Pauper burials are coming in over budget as well, due to greater than expected activity.

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

Judiciary expenditures are slightly over budget through the end of June. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

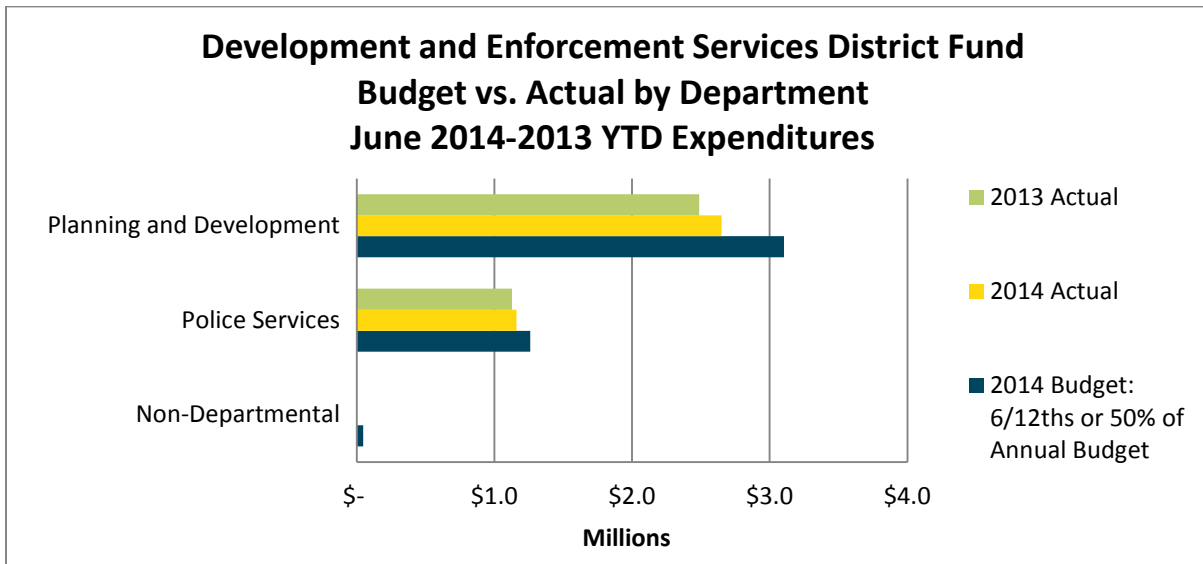
## Development and Enforcement Services District Fund (page 14)

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



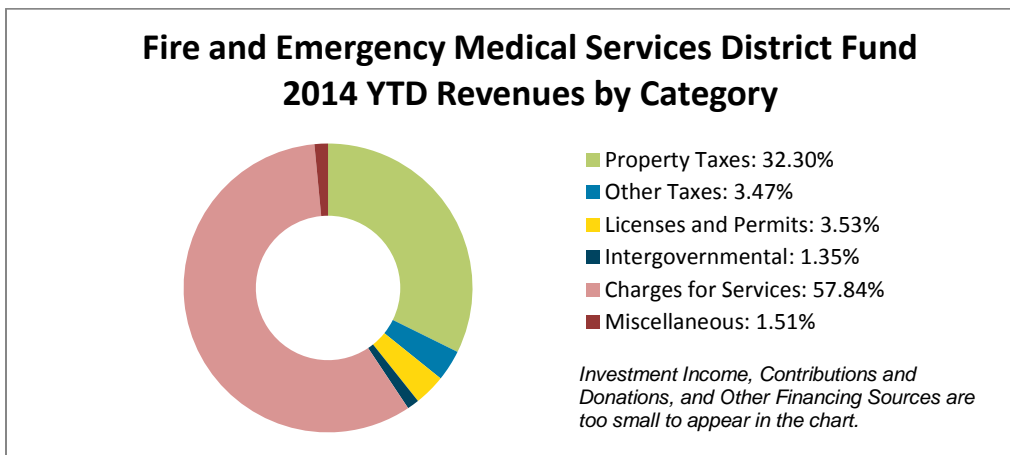
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

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



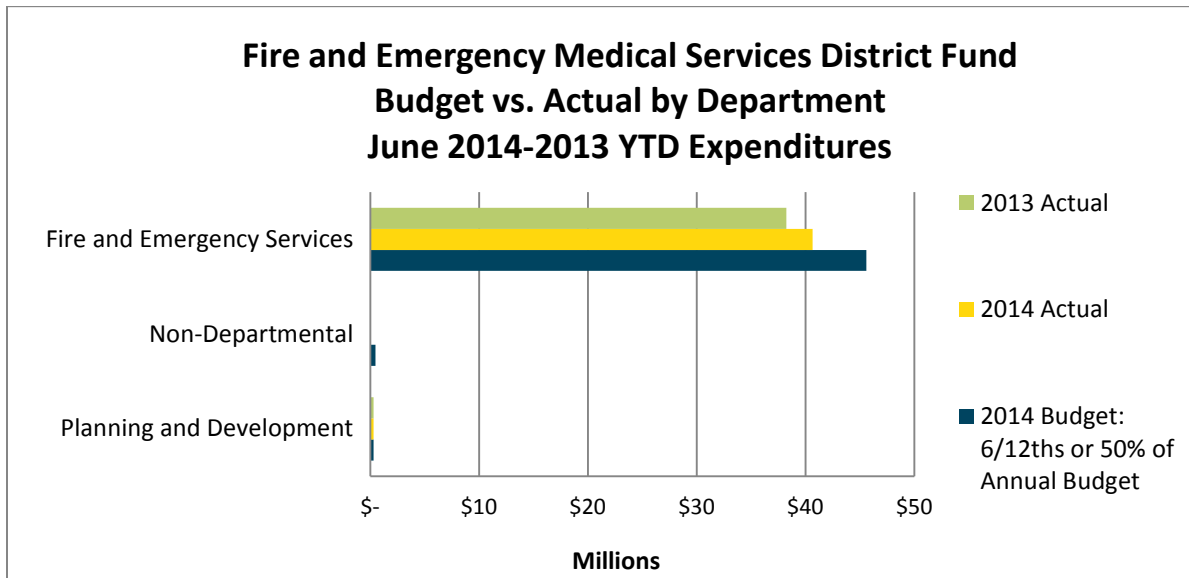
## Fire and Emergency Medical Services District Fund (page 15)

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.



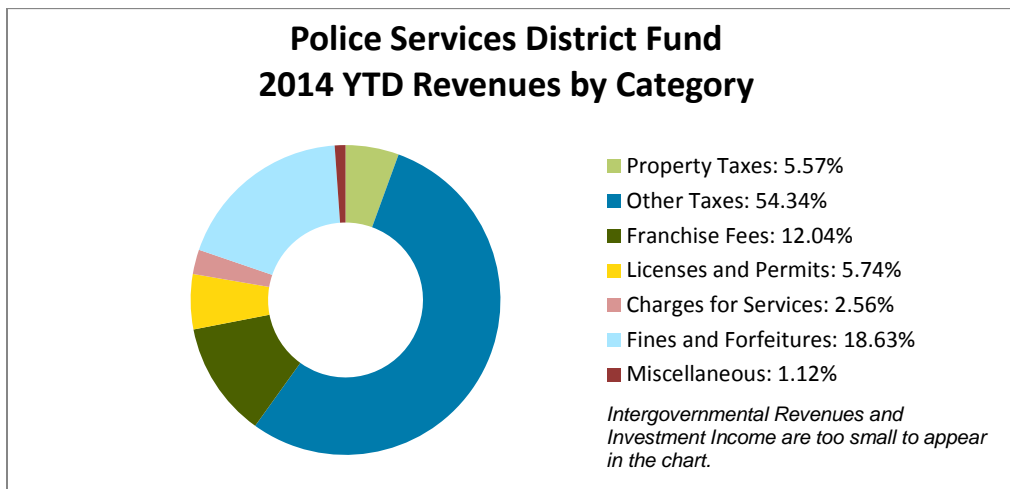
As expected this time of year, the Fire and Emergency Medical Services District Fund temporarily reflects negative equity, as shown on page 15. Equity will become positive later in the year when property taxes are billed and collected, at which time the main revenue source will shift to property taxes. Property taxes represent nearly 79 percent of the fund’s current annual budget.

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



## Police Services District Fund (page 17)

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

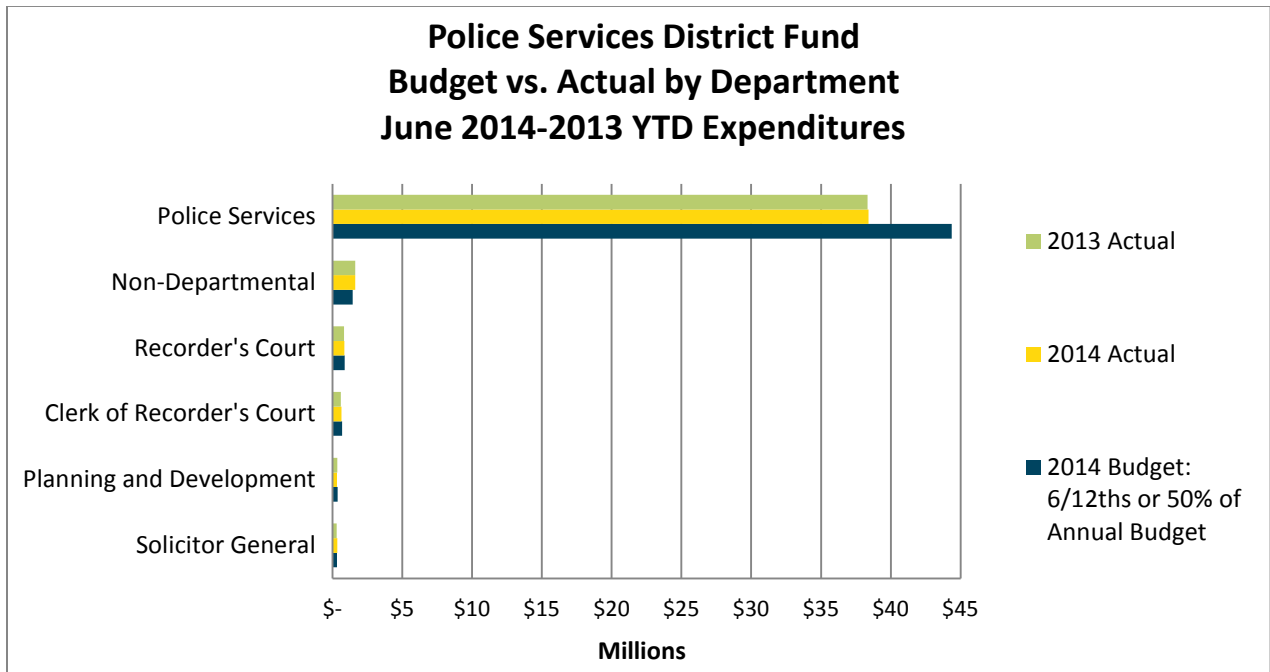


*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*



Although more than 54 percent of current year-to-date revenues collected are from other taxes, as shown in the chart on the previous page, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget.

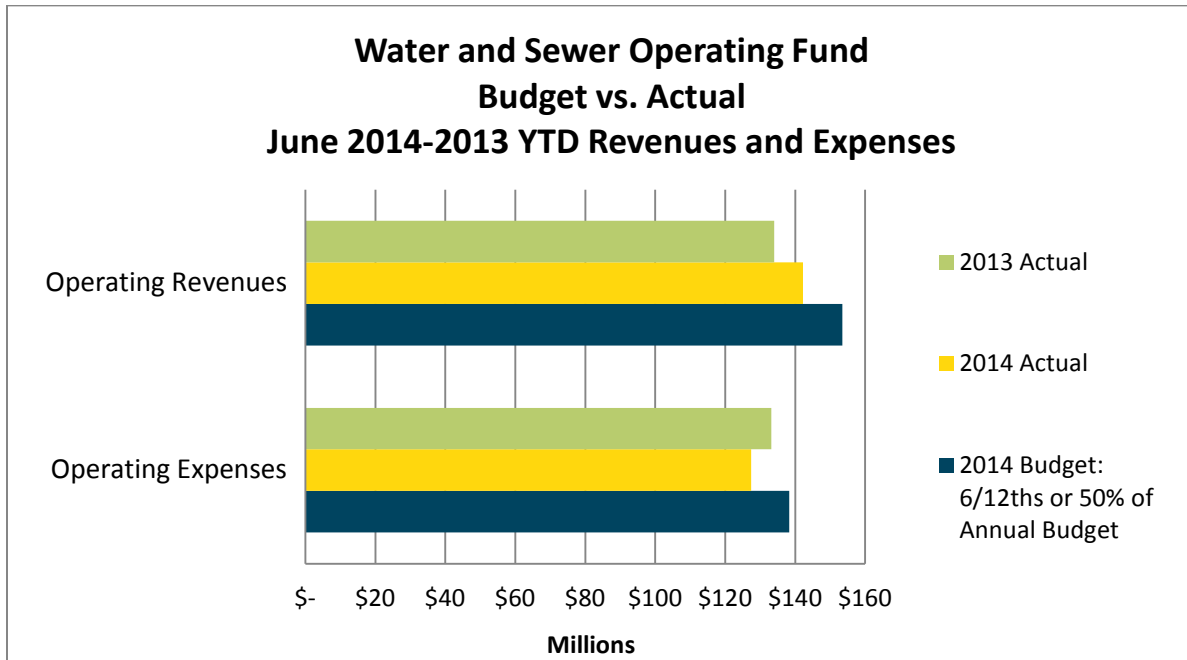
Revenues in the Police Services District Fund, shown on page 17, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now being collected in the service district funds.



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

## Water and Sewer Operating Fund (page 40)

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 June 2014 came in approximately \$8.3 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 2 percent increase in water consumption this year over last year, as well as 2014 rate increases.

Year-to-date Water and Sewer Operating Fund expenses through June 2014 came in approximately \$5.8 million below this same time last year. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to Renewal and Extension.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 7.4 percent, or \$11.3 million, under budget. Charges for services lag by approximately one-half a month and will appear to be understated by approximately \$10 million, when compared to budget, until year end when revenues earned in the final period are accrued.

Year-to-date Water and Sewer Operating Fund expenses are approximately 7.8 percent, or \$10.8 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses normally increase throughout the summer months when demand is greater.

## Other Funds

As planned, more than 91 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 13) has been expended. This is due to principal and interest payments made in January.

Year-to-date expenditures in the Risk Management Fund (page 45) are currently coming in approximately 10 percent over budget, which is primarily due to annual insurance premiums paid in January and February. Expenditures in this fund are expected to become more in line with budget as the fiscal year progresses.

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Fund Balance January 1</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>			
<b>Revenues:</b>						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 26,329,632	12.90%	\$ 32,417,996	15.84%
Intergovernmental	3,481,731	3,855,731	1,812,073	47.00%	1,521,548	47.58%
Charges for Services	25,435,019	25,435,019	6,865,564	26.99%	8,296,333	30.96%
Fines and Forfeitures	4,658,535	4,658,535	2,581,695	55.42%	2,120,408	40.41%
Investment Income	1,223,461	1,223,461	392,936	32.12%	110,374	34.54%
Contributions and Donations	83,661	89,815	25,716	28.63%	22,706	65.63%
Miscellaneous	1,401,814	1,401,814	1,096,977	78.25%	1,167,464	60.81%
Other Financing Sources	199,864	199,864	83,505	41.78%	115,401	57.83%
<b>Total Revenues without Use of Fund Balance</b>	<b>240,561,726</b>	<b>240,941,880</b>	<b>39,188,098</b>	<b>16.26%</b>	<b>45,772,230</b>	<b>18.88%</b>
Use of Fund Balance	742,500	516,656	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 241,304,226</b>	<b>\$ 241,458,536</b>	<b>\$ 39,188,098</b>	<b>16.23%</b>	<b>\$ 45,772,230</b>	<b>15.99%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 555,718	37.26%	\$ 542,227	45.42%
Tax Assessor	8,758,686	8,703,710	3,612,941	41.51%	3,490,578	40.29%
Tax Commissioner	11,408,689	11,453,689	5,363,214	46.83%	5,359,329	47.00%
Transportation	16,162,829	16,330,289	6,877,049	42.11%	6,824,335	43.44%
Planning and Development	654,445	654,445	194,612	29.74%	186,034	33.06%
Police Services	5,038,119	4,985,897	2,023,086	40.58%	1,814,467	40.16%
Corrections	13,787,765	13,769,822	6,307,508	45.81%	6,033,504	44.74%
Community Services	4,179,298	4,214,136	1,678,077	39.82%	1,711,037	42.07%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	625,650	74.47%	618,825	75.00%
Board of Health	1,489,896	1,489,896	1,117,422	75.00%	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,305	75.00%	41,305	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%	9,549	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	771,887	771,887	329,581	42.70%	344,300	44.99%
Library Subsidy	15,368,068	15,368,068	11,505,218	74.86%	10,963,551	72.52%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
<b>Total Community Services Subsidies</b>	<b>19,898,788</b>	<b>19,898,788</b>	<b>14,651,673</b>	<b>73.63%</b>	<b>14,118,751</b>	<b>71.93%</b>
Community Services - Elections	5,374,669	5,352,518	1,685,146	31.48%	1,111,731	42.33%
Juvenile Court	6,326,012	6,761,486	3,236,819	47.87%	3,127,644	50.07%
Sheriff	73,391,448	73,926,440	35,855,863	48.50%	34,891,467	48.57%
Immigration Customs Enforcement	1,387,884	1,387,884	697,305	50.24%	607,659	46.37%
Clerk of Court	9,444,653	9,444,653	4,379,929	46.37%	4,307,419	46.79%
Judiciary	16,535,495	19,469,195	10,269,243	52.75%	10,312,741	55.64%
Probate Court	2,036,321	2,071,771	961,110	46.39%	919,933	45.88%
District Attorney	11,164,820	11,426,394	5,301,163	46.39%	5,038,188	47.72%
Solicitor General	3,654,887	3,664,987	1,657,172	45.22%	1,616,839	43.59%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	1,016,374	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	1,000,000	50.00%	1,123,165	50.00%
Contribution to Transit	3,995,299	3,995,299	1,997,650	50.00%	1,382,787	50.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,434,408	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	721,438	58.26%	699,523	58.72%
Other Miscellaneous	143,485	143,485	49,524	34.52%	89,269	22.79%
Other Post-Employment Benefit Reserve	-	7,105	-	0.00%	-	0.00%
Pauper Burial	90,000	90,000	69,955	77.73%	99,250	58.38%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,812,600	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,274,600	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	336,650	-	0.00%	-	0.00%
Pension Reserve	-	155,549	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	-	0.00%	-	0.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,409,997	98.29%
Other Governmental Agencies	76,911	194,161	109,152	56.22%	48,746	13.27%
<b>Total Non-Departmental</b>	<b>30,607,939</b>	<b>26,450,953</b>	<b>7,876,284</b>	<b>29.78%</b>	<b>57,982,138</b>	<b>71.66%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 241,304,226</b>	<b>\$ 241,458,536</b>	<b>\$ 113,183,912</b>	<b>46.88%</b>	<b>\$ 159,996,021</b>	<b>55.91%</b>

Projected Fund Balance December 31

\$ 135,456,950	\$ 135,682,794
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Fund Balance as of Report Date

\$ 62,203,636
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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 387,274	6.61%	\$ 478,868	8.37%
Intergovernmental	18,817	18,817	10,226	54.34%	9,465	50.30%
Investment Income	100	100	9	9.00%	10	0.05%
<b>TOTAL REVENUES</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 397,509</b>	<b>6.76%</b>	<b>\$ 488,343</b>	<b>8.48%</b>
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 3,800,288	91.06%	\$ 24,479,705	95.73%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	3,800,288	91.06%	24,479,705	95.73%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 3,800,288</b>	<b>64.66%</b>	<b>\$ 24,479,705</b>	<b>95.73%</b>
Projected Fund Balance December 31	\$ 12,061,893	\$ 12,061,893				
Fund Balance as of Report Date			\$ 6,954,980			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 281,896	4.86%	\$ -	0.00%
Licenses and Permits	2,533,782	2,536,782	1,644,034	64.81%	1,787,564	57.39%
Intergovernmental	-	-	9,319	-	-	-
Charges for Services	323,560	323,560	228,944	70.76%	205,825	61.08%
Investment Income	28,224	28,224	3,001	10.63%	1,469	48.97%
Miscellaneous	-	-	4,652	-	2,586	81.58%
Other Financing Sources	385,788	385,788	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 2,171,846</b>	<b>23.93%</b>	<b>\$ 4,856,956</b>	<b>38.47%</b>
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,209,311	\$ 2,650,921	42.69%	\$ 2,487,552	41.79%
Police Services	2,546,509	2,517,891	1,159,193	46.04%	1,128,009	46.93%
Non-Departmental	85,500	90,129	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,817,331	3,810,114	43.21%	3,615,561	42.64%
Contribution to Fund Balance	187,867	258,824	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 3,810,114</b>	<b>41.98%</b>	<b>\$ 3,615,561</b>	<b>28.64%</b>
Projected Fund Balance December 31	\$ 5,420,544	\$ 5,491,501				
Fund Balance as of Report Date			\$ 3,594,409			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 3,607,566	4.79%	\$ -	0.00%
Licenses and Permits	736,326	736,326	355,415	48.27%	334,593	42.99%
Intergovernmental	-	-	135,710	-	-	-
Charges for Services	14,211,977	14,211,977	5,832,613	41.04%	6,224,709	44.94%
Investment Income	-	-	13,698	-	7,030	20.83%
Contributions and Donations	-	-	100	-	745	-
Miscellaneous	27,024	77,761	152,036	195.52%	61,635	72.38%
Other Financing Sources	3,425,046	3,425,046	616	0.02%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,724,919</b>	<b>\$ 93,775,656</b>	<b>\$ 10,097,754</b>	<b>10.77%</b>	<b>\$ 27,398,601</b>	<b>25.50%</b>
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 302,461	49.43%	\$ 285,621	47.81%
Fire and Emergency Services	91,980,421	91,165,823	40,645,793	44.58%	38,236,247	46.75%
Non-Departmental	920,200	951,192	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	92,728,899	40,948,254	44.16%	38,521,868	45.27%
Contribution to Fund Balance	212,414	1,046,757	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,724,919</b>	<b>\$ 93,775,656</b>	<b>\$ 40,948,254</b>	<b>43.67%</b>	<b>\$ 38,521,868</b>	<b>35.85%</b>
Projected Fund Balance December 31	\$ 30,632,991	\$ 31,467,334				
Fund Deficit as of Report Date			\$ (429,923)			



# YTD financial report 2014 gwinnettcouy

## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 2,433	43.42%	\$ 432	36.00%
Total Revenues without Use of Fund Balance	5,603	5,603	2,433	43.42%	432	36.00%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 2,433</b>	<b>10.24%</b>	<b>\$ 432</b>	<b>2.57%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ 2,787	11.73%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 2,787</b>	<b>11.73%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Fund Balance as of Report Date			\$ 812,173			

# YTD financial report 2014 gwinnettcountry

## POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
<b>Revenues:</b>						
<b>Taxes</b>	\$ 52,598,220	\$ 52,598,220	\$ 17,824,857	33.89%	\$ 16,354,243	34.93%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
<b>Licenses and Permits</b>	4,319,521	4,319,521	1,422,600	32.93%	1,329,644	30.88%
<b>Intergovernmental</b>	-	-	56,195	-	-	-
<b>Charges for Services</b>	1,271,328	1,271,328	634,587	49.92%	635,226	68.39%
<b>Fines and Forfeitures</b>	9,495,579	9,495,579	4,615,523	48.61%	4,010,912	43.91%
<b>Investment Income</b>	35,612	35,612	32,022	89.92%	14,873	44.07%
<b>Miscellaneous</b>	182,545	208,395	277,239	133.04%	165,794	48.37%
<b>Other Financing Sources</b>	1,712,523	1,712,523	-	0.00%	-	0.00%
<b>Operating Transfer In - 3 Month Reserve</b>	-	-	-	-	27,500,000	100.00%
<b>TOTAL REVENUES</b>	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 24,863,023</u>	25.69%	<u>\$ 50,010,692</u>	41.77%
<b>Appropriations:</b>						
<b>Planning and Development</b>	\$ 754,628	\$ 739,441	\$ 314,821	42.58%	\$ 338,696	49.71%
<b>Police Services</b>	89,346,649	88,741,187	38,413,165	43.29%	38,335,998	46.97%
<b>Recorder's Court</b>	1,663,154	1,735,654	842,531	48.54%	822,193	50.39%
<b>Solicitor General</b>	640,056	640,056	341,209	53.31%	298,009	44.29%
<b>Clerk of Recorder's Court</b>	1,363,946	1,363,946	629,132	46.13%	593,798	45.72%
<b>Non-Departmental</b>	2,955,836	2,863,775	1,620,636	56.59%	1,620,636	32.85%
<b>Total Appropriations without Contribution to Fund Balance</b>	96,724,269	96,084,059	42,161,494	43.88%	42,009,330	46.25%
<b>Contribution to Fund Balance</b>	34,841	700,901	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 42,161,494</u>	43.56%	<u>\$ 42,009,330</u>	35.09%
<b>Projected Fund Balance December 31</b>	<u>\$ 37,896,795</u>	<u>\$ 38,562,855</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 20,563,483</u>			

# YTD financial report 2014 gwinnettcouy

## RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 1,531,950	6.65%	\$ 1,915,696	8.08%
Intergovernmental	52,810	52,810	40,483	76.66%	39,428	74.66%
Charges for Services	3,957,486	3,957,486	2,203,219	55.67%	1,991,980	52.81%
Investment Income	29,121	29,121	12,492	42.90%	5,652	50.24%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	1,253,952	69.86%	1,209,931	64.67%
Other Financing Sources	-	-	-	-	2,261	-
<b>TOTAL REVENUES</b>	<b>\$ 28,876,112</b>	<b>\$ 28,876,112</b>	<b>\$ 5,042,096</b>	<b>17.46%</b>	<b>\$ 5,164,948</b>	<b>17.56%</b>
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,589,932	\$ 12,690,609	44.39%	\$ 12,186,876	41.20%
Support Services	141,362	141,362	71,434	50.53%	42,730	31.35%
Non-Departmental	15,000	20,294	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,751,588	12,762,043	44.39%	12,229,606	41.15%
Contribution to Fund Balance	1,787	124,524	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,876,112</b>	<b>\$ 28,876,112</b>	<b>\$ 12,762,043</b>	<b>44.20%</b>	<b>\$ 12,229,606</b>	<b>41.15%</b>
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,760,141				
Fund Balance as of Report Date			\$ 6,915,670			

# YTD financial report 2014 gwinnettcountry

## SPEED HUMP FUND (003)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 1,873	1.60%	\$ 2,743	2.37%
Investment Income	3,681	3,681	1,325	36.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 3,198</b>	<b>2.65%</b>	<b>\$ 2,743</b>	<b>2.34%</b>
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 26,254	42.00%	\$ 10,851	17.43%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>62,507</b>	<b>62,507</b>	<b>26,254</b>	<b>42.00%</b>	<b>10,851</b>	<b>17.43%</b>
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 26,254</b>	<b>21.76%</b>	<b>\$ 10,851</b>	<b>9.24%</b>
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,182,142			

# YTD financial report 2014 gwinnettcountry

## STREET LIGHTING FUND (002)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,816,008	\$ 113,455	1.66%	\$ 129,826	1.86%
Investment Income	6,098	6,098	4,064	66.64%	266	5.91%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,822,106	138,863	2.04%	130,092	1.87%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,447,664</b>	<b>\$ 7,459,921</b>	<b>\$ 138,863</b>	<b>1.86%</b>	<b>\$ 130,092</b>	<b>1.75%</b>
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,459,921	\$ 2,959,316	39.67%	\$ 2,850,940	38.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,447,664</b>	<b>\$ 7,459,921</b>	<b>\$ 2,959,316</b>	<b>39.67%</b>	<b>\$ 2,850,940</b>	<b>38.41%</b>
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,291,101				
Fund Balance as of Report Date			\$ 108,463			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 312,868	39.19%	\$ 264,375	37.38%
Investment Income	1,721	1,721	869	50.49%	649	192.01%
Total Revenues without Use of Fund Balance	800,114	800,114	313,737	39.21%	265,024	37.45%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ 313,737</b>	<b>16.47%</b>	<b>\$ 265,024</b>	<b>13.49%</b>
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Fund Balance as of Report Date			\$ 2,299,341			

# YTD financial report 2014 gwinnettcountry

## CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 37,898	54.53%	\$ 32,599	74.94%
Miscellaneous	7,800	7,800	3,828	49.08%	3,418	52.52%
Total Revenues without Use of Fund Balance	77,300	77,300	41,726	53.98%	36,017	72.02%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 41,726</b>	<b>51.19%</b>	<b>\$ 36,017</b>	<b>51.90%</b>
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 24,806	30.43%	\$ 28,676	41.32%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 24,806</b>	<b>30.43%</b>	<b>\$ 28,676</b>	<b>41.32%</b>
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 87,048			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 399,006	45.76%	\$ 406,168	46.42%
Investment Income	1,544	1,544	616	39.90%	719	48.55%
Miscellaneous	-	-	3,038	-	1,062	82.97%
Total Revenues without Use of Fund Balance	873,537	873,537	402,660	46.10%	407,949	46.47%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 402,660</b>	<b>32.46%</b>	<b>\$ 407,949</b>	<b>36.39%</b>
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 225,045	45.73%	\$ 204,779	46.01%
Solicitor General	748,406	748,406	257,726	34.44%	254,536	37.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 482,771</b>	<b>38.92%</b>	<b>\$ 459,315</b>	<b>40.98%</b>
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,281,788			



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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 201	\$ 316	157.21%	\$ 84,509	100.00%
Investment Income	533	533	2,453	460.23%	207	40.51%
<b>Total Revenues without Use of Fund Balance</b>	533	734	2,769	377.25%	84,716	99.64%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	\$ 215,000	\$ 215,201	\$ 2,769	1.29%	\$ 84,716	29.26%
<b>Appropriations:</b>						
District Attorney	\$ 215,000	\$ 215,201	\$ 77,761	36.13%	\$ 58,364	20.16%
<b>TOTAL APPROPRIATIONS</b>	\$ 215,000	\$ 215,201	\$ 77,761	36.13%	\$ 58,364	20.16%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 380,111			

# YTD financial report 2014 gwinnettcountry

**E-911 FUND (095)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 6,690,670	50.80%	\$ 5,403,215	38.37%
Investment Income	123,049	123,049	86,579	70.36%	47,993	81.82%
Miscellaneous	-	-	11,319	-	3,717	84.48%
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	6,788,568	51.06%	5,454,925	38.56%
Use of Fund Balance	4,665,885	4,488,700	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,960,734</b>	<b>\$ 17,783,549</b>	<b>\$ 6,788,568</b>	<b>38.17%</b>	<b>\$ 5,454,925</b>	<b>32.31%</b>
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,279,879	\$ 5,842,156	40.91%	\$ 5,332,175	39.55%
Non-Departmental	3,500,000	3,503,670	3,220,837	91.93%	3,133,741	92.17%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,960,734</b>	<b>\$ 17,783,549</b>	<b>\$ 9,062,993</b>	<b>50.96%</b>	<b>\$ 8,465,916</b>	<b>50.14%</b>
Projected Fund Balance December 31	\$ 22,762,365	\$ 22,939,550				
Fund Balance as of Report Date			\$ 25,153,825			

# YTD financial report 2014 gwinnettcountry

## JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 24,292	38.10%	\$ 32,005	47.17%
<b>TOTAL REVENUES</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 24,292</b>	<b>38.10%</b>	<b>\$ 32,005</b>	<b>47.17%</b>
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 24,110	37.83%	\$ 28,974	42.70%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	24,110	37.83%	28,974	42.70%
Contribution to Fund Balance	16	16	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 24,110</b>	<b>37.82%</b>	<b>\$ 28,974</b>	<b>42.70%</b>
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 103,525			

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## POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 35,879	\$ 67,367	187.76%	\$ 176,879	100.00%
Total Revenues without Use of Fund Balance	-	35,879	67,367	187.76%	176,879	100.00%
Use of Fund Balance	1,119,152	1,083,273	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,119,152</b>	<b>\$ 1,119,152</b>	<b>\$ 67,367</b>	<b>6.02%</b>	<b>\$ 176,879</b>	<b>12.22%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 274,817	24.56%	\$ 114,282	7.90%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,119,152</b>	<b>\$ 1,119,152</b>	<b>\$ 274,817</b>	<b>24.56%</b>	<b>\$ 114,282</b>	<b>7.90%</b>
Projected Fund Balance December 31	\$ 1,924,727	\$ 1,960,606				
Fund Balance as of Report Date			\$ 2,836,429			

# YTD financial report 2014 gwinnettcountry

**POLICE SPECIAL STATE FUND (072)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	\$ -	\$ 186,816	\$ 224,268	120.05%	\$ 171,782	100.00%
Miscellaneous	-	-	980	-	1,191	146.31%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	186,816	225,248	120.57%	403,949	234.05%
Use of Fund Balance	876,747	689,931	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 225,248</b>	<b>25.69%</b>	<b>\$ 403,949</b>	<b>31.22%</b>
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 123,241	14.06%	\$ 402,688	31.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 123,241</b>	<b>14.06%</b>	<b>\$ 402,688</b>	<b>31.12%</b>
Projected Fund Balance December 31	\$ 2,107,256	\$ 2,294,072				
Fund Balance as of Report Date			\$ 3,086,010			

# YTD financial report 2014 gwinnettcounty

**SHERIFF INMATE FUND (090)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 274,352	59.93%	\$ 190,756	45.89%
Total Revenues without Use of Fund Balance	457,814	457,814	274,352	59.93%	190,756	45.89%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 274,352</b>	<b>47.80%</b>	<b>\$ 190,756</b>	<b>35.61%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 147,160	25.64%	\$ 110,555	20.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 147,160</b>	<b>25.64%</b>	<b>\$ 110,555</b>	<b>20.64%</b>
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,193,684			

# YTD financial report 2014 gwinnettcouy

**SHERIFF SPECIAL JUSTICE FUND (065)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 14,281	\$ 30,427	213.06%	\$ 36,490	100.00%
Investment Income	232	232	72	31.03%	107	36.90%
Total Revenues without Use of Fund Balance	232	14,513	30,499	210.15%	36,597	99.50%
Use of Fund Balance	50,000	50,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,232</b>	<b>\$ 64,513</b>	<b>\$ 30,499</b>	<b>47.28%</b>	<b>\$ 36,597</b>	<b>15.48%</b>
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 64,513	\$ -	0.00%	\$ 109,870	46.46%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,232</b>	<b>\$ 64,513</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 109,870</b>	<b>46.46%</b>
Projected Fund Balance December 31	\$ 114,708	\$ 114,708				
Fund Balance as of Report Date			\$ 195,207			

# YTD financial report 2014 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 103,720	\$ 115,617	111.47%	\$ 121,504	100.00%
Investment Income	881	881	298	33.83%	366	55.29%
Total Revenues without Use of Fund Balance	881	104,601	115,915	110.82%	121,870	99.76%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,881</b>	<b>\$ 254,601</b>	<b>\$ 115,915</b>	<b>45.53%</b>	<b>\$ 121,870</b>	<b>12.58%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 254,601	\$ 184,117	72.32%	\$ 352,544	36.39%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,881</b>	<b>\$ 254,601</b>	<b>\$ 184,117</b>	<b>72.32%</b>	<b>\$ 352,544</b>	<b>36.39%</b>
Projected Fund Balance December 31	\$ 503,740	\$ 503,740				
Fund Balance as of Report Date			\$ 585,538			



# YTD financial report 2014 gwinnettcouy

## SHERIFF SPECIAL STATE FUND (067)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Investment Income	\$ 164	\$ 164	\$ 61	37.20%	\$ 68	48.23%
Other Financing Sources	-	-	2,025	-	-	-
Total Revenues without Use of Fund Balance	164	164	2,086	1271.95%	68	48.23%
Use of Fund Balance	108,636	108,636	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 108,800</b>	<b>\$ 108,800</b>	<b>\$ 2,086</b>	<b>1.92%</b>	<b>\$ 68</b>	<b>0.05%</b>
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 108,800	\$ 10,000	9.19%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 108,800</b>	<b>\$ 108,800</b>	<b>\$ 10,000</b>	<b>9.19%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 32,831	\$ 32,831				
Fund Balance as of Report Date			\$ 133,553			

# YTD financial report 2014 gwinnettcouy

## STADIUM FUND (055)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 421,988	51.15%	\$ 378,211	47.28%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	491,066	50.37%	474,141	48.33%
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	1,313,054	59.68%	1,252,352	57.42%
Use of Fund Balance	489,056	489,056	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 1,313,054</b>	<b>48.83%</b>	<b>\$ 1,252,352</b>	<b>57.42%</b>
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 15,083	48.40%	\$ 19,485	49.92%
Stadium Debt	2,657,890	2,657,890	1,618,045	60.88%	1,058,045	49.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 1,633,128</b>	<b>60.73%</b>	<b>\$ 1,077,530</b>	<b>49.98%</b>
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 959,712			

# YTD financial report 2014 gwinnettcountry

**TREE BANK FUND (040)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 23,720	158.13%	\$ 11,096	91.55%
<b>TOTAL REVENUES</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 23,720</u>	158.13%	<u>\$ 11,096</u>	91.55%
Appropriations:						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Fund Balance as of Report Date			\$ 137,443			

# YTD financial report 2014 gwinnettcouy

## TOURISM FUND (050)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 3,376,954	48.91%	\$ 3,074,942	46.55%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	607	7.59%	4,467	51.85%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	3,377,561	48.86%	3,079,409	46.55%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 3,377,561</b>	<b>47.55%</b>	<b>\$ 3,079,409</b>	<b>43.00%</b>
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 1,573,683	72.54%	\$ 1,047,595	47.16%
Gwinnett Center Debt	4,934,405	4,934,405	1,324,703	26.85%	1,362,728	27.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 2,898,386</b>	<b>40.80%</b>	<b>\$ 2,410,323</b>	<b>33.65%</b>
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 7,163,254			

# YTD financial report 2014 gwinnettcountry

## AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 79,945	59.22%	\$ 79,697	57.34%
Miscellaneous - Rents	714,350	714,350	391,201	54.76%	334,780	48.02%
Total Revenues without Use of Net Position	849,350	849,350	471,146	55.47%	414,477	49.57%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 471,146</b>	<b>54.73%</b>	<b>\$ 414,477</b>	<b>49.08%</b>
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 357,703	41.56%	\$ 327,465	38.77%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 357,703</b>	<b>41.56%</b>	<b>\$ 327,465</b>	<b>38.77%</b>
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 763,492			

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

# YTD financial report 2014 gwinnettcountry

## LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Net Position January 1</b>	\$ 687,054	\$ 687,054	\$ 687,054			
<b>Revenues:</b>						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 1,698,784	46.61%	\$ 1,959,461	46.64%
Investment Income	12,321	12,321	1,526	12.39%	955	30.23%
Miscellaneous	273,700	273,700	128,239	46.85%	262,396	977.78%
Other Financing Sources	3,995,299	3,995,299	1,997,650	50.00%	1,382,787	49.64%
<b>TOTAL REVENUES</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 3,826,199</b>	<b>48.27%</b>	<b>\$ 3,605,599</b>	<b>51.38%</b>
<b>Appropriations:</b>						
Financial Services	\$ 77,653	\$ 77,653	\$ 30,972	39.89%	\$ 36,800	50.03%
Transportation	7,805,369	7,805,369	3,193,796	40.92%	3,155,842	41.05%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	3,224,768	40.91%	3,192,642	41.14%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 3,224,768</b>	<b>40.69%</b>	<b>\$ 3,192,642</b>	<b>41.14%</b>
<b>Projected Net Position December 31</b>	<b>\$ 729,975</b>	<b>\$ 729,975</b>				
<b>Net Position as of Report Date</b>			<b>\$ 1,288,485</b>			

# YTD financial report 2014 gwinnettcounty

## SOLID WASTE OPERATING FUND (595)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Net Position January 1</b>	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
<b>Revenues:</b>						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ 181,076	25.15%	\$ 211,247	27.65%
Charges for Services	40,329,660	40,329,660	21,266,305	52.73%	21,913,375	52.17%
Investment Income	374,002	374,002	122,209	32.68%	91,130	42.39%
Miscellaneous	50	50	907	1814.00%	394	25.55%
<b>TOTAL REVENUES</b>	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 21,570,497</u>	52.07%	<u>\$ 22,216,146</u>	51.68%
<b>Appropriations:</b>						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 636,442	36.99%	\$ 741,729	37.14%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	16,006,452	41.74%	16,500,055	41.32%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	16,642,894	41.54%	17,241,784	41.12%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 16,642,894</u>	40.18%	<u>\$ 17,241,784</u>	40.11%
<b>Projected Net Position December 31</b>	<u>\$ 9,854,042</u>	<u>\$ 9,868,773</u>				
<b>Net Position as of Report Date</b>			<u>\$ 13,441,341</u>			

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

# YTD financial report 2014 gwinnettcountry

## STORMWATER OPERATING FUND (590)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Net Position January 1</b>	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
<b>Revenues:</b>						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 485,131	1.58%	\$ 686,827	2.27%
Investment Income	37,523	37,523	9,018	24.03%	5,054	30.63%
Miscellaneous	14,000	14,000	18,143	129.59%	13,091	68.85%
<b>TOTAL REVENUES</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 512,292</b>	<b>1.67%</b>	<b>\$ 704,972</b>	<b>2.32%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 486,813	\$ 466,349	\$ 179,516	38.49%	\$ 201,616	42.79%
Water Resources*	20,457,221	20,423,216	8,774,146	42.96%	13,753,134	46.47%
Non-Departmental	30,000	31,089	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,920,654	8,953,662	42.80%	13,954,750	46.30%
Working Capital Reserve	9,790,766	9,844,146	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 8,953,662</b>	<b>29.10%</b>	<b>\$ 13,954,750</b>	<b>45.98%</b>
<b>Projected Net Position December 31</b>	<b>\$ 18,341,911</b>	<b>\$ 18,395,291</b>				
<b>Net Position as of Report Date</b>			<b>\$ 109,775</b>			

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



# YTD financial report 2014 gwinnettcountry

## WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 133,247,999	45.24%	\$ 125,032,078	44.28%
Investment Income	99,789	99,789	26,740	26.80%	22,853	45.71%
Contributions and Donations	12,000,000	12,000,000	8,813,231	73.44%	8,795,550	73.30%
Miscellaneous	404,000	404,000	159,524	39.49%	102,724	16.96%
<b>TOTAL REVENUES</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 142,247,494</b>	<b>46.33%</b>	<b>\$ 133,953,205</b>	<b>45.40%</b>
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 584,451	47.36%	\$ 574,316	47.90%
Water Resources*	276,042,016	275,195,283	126,831,724	46.09%	132,623,024	45.64%
Non-Departmental	50,000	81,868	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	276,511,245	127,416,175	46.08%	133,197,340	45.63%
Working Capital Reserve	29,723,679	30,538,544	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 127,416,175</b>	<b>41.50%</b>	<b>\$ 133,197,340</b>	<b>45.15%</b>
Projected Net Position December 31	\$ 63,650,868	\$ 64,465,733				
Net Position as of Report Date			\$ 48,758,508			

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

# YTD financial report 2014 gwinnettcountry

## ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Net Position January 1</b>	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
<b>Revenues:</b>						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 25,349,294	50.00%	\$ 24,848,924	49.98%
Investment Income	15,382	15,382	4,950	32.18%	-	-
Miscellaneous	1,541,624	1,541,624	785,837	50.97%	847,937	52.82%
<b>Total Revenues without Use of Net Position</b>	<b>52,254,316</b>	<b>52,254,316</b>	<b>26,140,081</b>	<b>50.02%</b>	<b>25,696,861</b>	<b>50.07%</b>
Use of Net Position	558,682	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 26,140,081</b>	<b>50.02%</b>	<b>\$ 25,696,861</b>	<b>50.07%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 1,558,033	38.28%	\$ 1,544,116	37.22%
Financial Services	7,526,611	7,405,449	3,454,940	46.65%	3,365,486	46.24%
Human Resources	3,174,717	3,141,274	1,278,664	40.71%	1,288,301	45.95%
Information Technology	26,103,925	25,547,283	12,823,247	50.19%	12,808,212	54.02%
Law	1,951,765	1,910,974	740,751	38.76%	739,319	40.46%
Support Services	9,173,095	9,132,189	3,823,610	41.87%	3,772,187	43.78%
Non-Departmental	717,000	746,130	121,412	16.27%	125,305	24.33%
<b>Total Appropriations without Working Capital Reserve</b>	<b>52,812,998</b>	<b>51,953,541</b>	<b>23,800,657</b>	<b>45.81%</b>	<b>\$ 23,642,926</b>	<b>47.96%</b>
Working Capital Reserve	-	300,775	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 23,800,657</b>	<b>45.55%</b>	<b>\$ 23,642,926</b>	<b>46.06%</b>
<b>Projected Net Position December 31</b>	<b>\$ 12,441,207</b>	<b>\$ 13,300,664</b>				
<b>Net Position as of Report Date</b>			<b>\$ 15,339,313</b>			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 500,006	50.00%	\$ 500,011	50.00%
Investment Income	9,839	9,839	(114)	-1.16%	1,845	82.00%
Total Revenues without Use of Net Position	1,009,854	1,009,854	499,892	49.50%	501,856	50.07%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 499,892</b>	<b>47.53%</b>	<b>\$ 501,856</b>	<b>25.08%</b>
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 345,421	32.84%	\$ 292,960	14.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 345,421</b>	<b>32.84%</b>	<b>\$ 292,960</b>	<b>14.64%</b>
Projected Net Position December 31	\$ 2,223,951	\$ 2,223,951				
Net Position as of Report Date			\$ 2,420,309			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
<b>Net Position January 1</b>	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
<b>Revenues:</b>						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 2,748,120	43.53%	\$ 2,828,726	48.75%
Miscellaneous	296,611	296,611	264,686	89.24%	409,655	117.22%
<b>TOTAL REVENUES</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 3,012,806</b>	<b>45.58%</b>	<b>\$ 3,238,381</b>	<b>52.64%</b>
<b>Appropriations:</b>						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 2,773,417	46.43%	\$ 2,749,840	47.45%
Non-Departmental	-	12,984	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	2,773,417	46.33%	2,749,840	47.45%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 2,773,417</b>	<b>41.96%</b>	<b>\$ 2,749,840</b>	<b>44.70%</b>
<b>Projected Net Position December 31</b>	<b>\$ 2,403,771</b>	<b>\$ 2,477,557</b>				
<b>Net Position as of Report Date</b>			<b>\$ 2,093,497</b>			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Net Position January 1	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 19,026,686	46.69%	\$ 16,841,632	47.54%
Investment Income	147,199	147,199	75,070	51.00%	48,449	44.42%
Miscellaneous	-	-	135,235	-	86,585	86.59%
Total Revenues without Use of Net Position	40,898,129	40,898,129	19,236,991	47.04%	16,976,666	47.61%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 19,236,991</b>	<b>39.98%</b>	<b>\$ 16,976,666</b>	<b>39.96%</b>
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 22,082,609	45.89%	\$ 19,984,695	47.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 22,082,609</b>	<b>45.89%</b>	<b>\$ 19,984,695</b>	<b>47.04%</b>
Projected Net Position December 31	\$ 24,210,394	\$ 24,210,394				
Net Position as of Report Date			\$ 28,582,409			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 1,750,003	50.00%	\$ 2,164,097	50.00%
Investment Income	144,389	144,389	71,721	49.67%	43,276	95.11%
Miscellaneous	-	-	5,601	-	18,336	98.30%
<b>Total Revenues without Use of Net Position</b>	<b>3,644,396</b>	<b>3,644,396</b>	<b>1,827,325</b>	<b>50.14%</b>	<b>2,225,709</b>	<b>50.65%</b>
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 1,827,325</b>	<b>26.65%</b>	<b>\$ 2,225,709</b>	<b>33.66%</b>
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 4,105,397	59.87%	\$ 3,814,057	57.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 4,105,397</b>	<b>59.87%</b>	<b>\$ 3,814,057</b>	<b>57.68%</b>
Projected Net Position December 31	\$ 20,645,784	\$ 20,645,784				
Net Position as of Report Date			\$ 21,580,513			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 06/30/2014	Actuals YTD as of 06/30/2014	% Actual to Current Budget	Actuals YTD as of 06/30/2013	% Actual to 06/30/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 2,006,793	50.17%	\$ 1,678,866	50.00%
Investment Income	65,756	65,756	38,383	58.37%	26,818	75.54%
Miscellaneous	-	-	6,995	-	-	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	2,052,171	50.48%	1,705,684	50.27%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 2,052,171</b>	<b>32.56%</b>	<b>\$ 1,705,684</b>	<b>32.62%</b>
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 2,179,702	34.58%	\$ 1,467,165	28.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 2,179,702</b>	<b>34.58%</b>	<b>\$ 1,467,165</b>	<b>28.06%</b>
Projected Net Position December 31	\$ 8,300,842	\$ 8,300,842				
Net Position as of Report Date			\$ 10,410,432			

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 06/30/2014**

<b>General Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
<i>Subtotal</i>	(530,148)	
Prisoner Medical Reserve	(30,600)	Transferred to Corrections
	(534,992)	Transferred to Sheriff
<i>Subtotal</i>	(565,592)	
Indigent Defense Reserve	(34,700)	Transferred to Probate Court
	(1,920,600)	Transferred to Judiciary
	(232,100)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,187,400)	
Court Reporter's Reserve	(84,900)	Transferred to Juvenile Court
	(830,400)	Transferred to Judiciary
	(10,100)	Transferred to Solicitor General
<i>Subtotal</i>	(925,400)	
Court Interpreter's Reserve	(44,900)	Transferred to Juvenile Court
	(182,700)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(228,350)	
<b>Total General Fund Non-Departmental Transfers</b>	<b>\$ (4,436,890)</b>	
<b>General Fund Departmental/Non-Departmental Transfers (Continued)</b>	<b>Amount</b>	<b>Description</b>
Tax Commissioner	\$ 45,000	Transferred from Contingency
<i>Subtotal</i>	45,000	
Corrections	30,600	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	30,600	
Juvenile Court	44,900	Transferred from Court Interpreter's Reserve
	84,900	Transferred from Court Reporter's Reserve
	232,100	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	435,474	
Sheriff	534,992	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	534,992	
Judiciary	182,700	Transferred from Court Interpreter's Reserve
	830,400	Transferred from Court Reporter's Reserve
	1,920,600	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	2,933,700	
Probate Court	34,700	Transferred from Indigent Defense Reserve
	750	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	35,450	
District Attorney	261,574	Transferred from Contingency
	261,574	
Solicitor General	10,100	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	10,100	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
<b>Total General Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 4,436,890</b>	



**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 06/30/2014**

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

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 06/30/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Intergovernmental	\$ 3,481,731	\$ 3,855,731	\$ 374,000	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals. GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation.
Contributions and Donations	83,661	89,815	6,154	GCID 20140311 Donation of \$4,639 to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID 20140312 Accept donations of \$1,515 to Gwinnett Animal Welfare and Enforcement Shelter.
Use of Fund Balance	742,500	516,656	(225,844)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$338,455). GCID 20140203 Gwinnett Sexual Assault Center for forensic-medical exam and Case Records Management Services not to exceed \$117,250. GCID 20140311 Donation of (\$4,639) to Gwinnett Animal Welfare and Enforcement Shelter September to December.
<i>Subtotal</i>			154,310	
<b>Development and Enforcement Services District Fund (104)</b>				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Miscellaneous	27,024	77,761	50,737	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925. GCID 20140412 Fire and Emergency Services to accept donations of \$1,180 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be used for recruitment programs. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store in conjunction with National Volunteer Fire Council.
<i>Subtotal</i>			50,737	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>Police Services District Fund (106)</b>				
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Street Lighting Fund (002)</b>				
Charges for Services	6,803,751	6,816,008	12,257	GCID 20140095 Approval of incorporation into the Gwinnett County street lighting program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County street lighting program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into Gwinnett County street lighting program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into Gwinnett County street lighting program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County street lighting program \$2,457. GCID 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County street lighting program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County street lighting program operating cost \$1,212.
<i>Subtotal</i>			12,257	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	
<b>E-911 Fund (095)</b>				
Use of Fund Balance	4,665,885	4,488,700	(177,185)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$177,185).
<i>Subtotal</i>			(177,185)	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	-	35,879	35,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$35,879.
Use of Fund Balance	1,119,152	1,083,273	(35,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$35,879).
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	186,816	186,816	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$186,816.
Use of Fund Balance	876,747	689,931	(186,816)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$186,816).
<i>Subtotal</i>			-	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	-	14,281	14,281	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$14,281.
<i>Subtotal</i>			14,281	
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	103,720	103,720	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$103,720.
<i>Subtotal</i>			103,720	
<b>Administrative Support Fund (665)</b>				
Use of Net Position	558,682		(558,682)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$558,682).
<i>Subtotal</i>			(558,682)	
<b>Total Revenue Budget Adjustments</b>			<b>\$ (371,511)</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 06/30/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Tax Assessor	\$ 8,758,686	\$ 8,703,710	\$ (54,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$54,976).
Tax Commissioner	11,408,689	11,453,689	45,000	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	16,162,829	16,330,289	167,460	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$102,540).
Police Services	5,038,119	4,985,897	(52,222)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$53,737). GCID 20140312 Appropriate year-to-date donations of \$1,515 made to Gwinnett Animal Welfare and Enforcement Shelter.
Corrections	13,787,765	13,769,822	(17,943)	\$30,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$48,543).
Community Services	4,179,298	4,214,136	34,838	GCID 20140039 Approval to execute 90 day job vacancy policy (\$69,162). GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals.
Community Services - Elections	5,374,669	5,352,518	(22,151)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$22,151).
Juvenile Court	6,326,012	6,761,486	435,474	\$435,474 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	73,926,440	534,992	\$534,992 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	19,469,195	2,933,700	\$2,933,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,071,771	35,450	\$35,450 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
District Attorney	11,164,820	11,426,394	261,574	\$261,574 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,664,987	10,100	\$10,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	1,016,374	(530,148)	See Non-departmental Budget Transfers Schedule for detail (\$530,148).
Prisoner Medical Reserve	2,000,000	1,434,408	(565,592)	See Non-departmental Budget Transfers Schedule for detail (\$565,592).
Other Post-Employment Benefit Reserve	-	7,105	7,105	GCID 20140039 Approval to execute 90 day job vacancy policy \$7,105.
Indigent Defense Reserve	6,000,000	3,812,600	(2,187,400)	See Non-departmental Budget Transfers Schedule for detail (\$2,187,400).
Court Reporter's Reserve	2,200,000	1,274,600	(925,400)	See Non-departmental Budget Transfers Schedule for detail (\$925,400).
Court Interpreter's Reserve	565,000	336,650	(228,350)	See Non-departmental Budget Transfers Schedule for detail (\$228,350).
Pension Reserve	-	155,549	155,549	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$5,549.
Other Governmental Agencies	76,911	194,161	117,250	GCID 20140203 Approval to execute agreement with Gwinnett Sexual Assault Center for forensic-medical exams and Case Records Management Services not to exceed \$117,250.
<i>Subtotal</i>			154,310	
<b>Development and Enforcement Services District Fund (104)</b>				
Planning and Development	6,253,279	6,209,311	(43,968)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$43,968).
Police Services	2,546,509	2,517,891	(28,618)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$28,618).
Non-Departmental	85,500	90,129	4,629	GCID 20140039 Approval to execute 90 day job vacancy policy \$4,629.
Contributions to Fund Balance	187,867	258,824	70,957	GCID 20140039 Approval to execute 90 day job vacancy policy \$67,957. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Fire and Emergency Services	91,980,421	91,165,823	(814,598)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$857,410). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 201404012 Donation from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be utilized for recruitment programs \$1,180. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council.
Non-Departmental	920,200	951,192	30,992	GCID 20140039 Approval to execute 90 day job vacancy policy \$30,992.
Contributions to Fund Balance	212,414	1,046,757	834,343	GCID 20140039 Approval to execute 90 day job vacancy policy \$826,418. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			50,737	
<b>Police Services District Fund (106)</b>				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	88,741,187	(605,462)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$643,937). \$38,475 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,735,654	72,500	\$72,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,863,775	(92,061)	See Non-departmental Budget Transfers Schedule for detail (\$110,975). GCID 20140039 Approval to execute 90 day job vacancy policy \$18,914.
Contributions to Fund Balance	34,841	700,901	666,060	GCID 20140039 Approval to execute 90 day job vacancy policy \$640,210. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Community Services	28,717,963	28,589,932	(128,031)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$128,031).
Non-Departmental	15,000	20,294	5,294	GCID 20140039 Approval to execute 90 day job vacancy policy \$5,294.
Contributions to Fund Balance	1,787	124,524	122,737	GCID 20140039 Approval to execute 90 day job vacancy policy \$122,737.
<i>Subtotal</i>			-	
<b>Street Lighting Fund (002)</b>				
Transportation	7,447,664	7,459,921	12,257	GCID 20140095 Approval of incorporation into the Gwinnett County street lighting program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County street lighting program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the Gwinnett County street lighting program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into the Gwinnett County street lighting program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County street lighting program \$2,457. GCIC 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County street lighting program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County street lighting program operating cost of \$1,212.
<i>Subtotal</i>			12,257	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	215,000	215,201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>E-911 Fund (095)</b>				
Police Services	14,460,734	14,279,879	(180,855)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$180,855).
Non-Departmental	3,500,000	3,503,670	3,670	GCID 20140039 Approval to execute 90 day job vacancy policy \$3,670.
<i>Subtotal</i>			(177,185)	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	50,232	64,513	14,281	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$14,281.
<i>Subtotal</i>			14,281	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	150,881	254,601	103,720	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027. Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,693.
<i>Subtotal</i>			103,720	
<b>Solid Waste Fund (595)</b>				
Support Services	1,735,831	1,720,795	(15,036)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,036).
Non-Departmental	-	305	305	GCID 20140039 Approval to execute 90 day job vacancy policy \$305.
Working Capital Reserve	1,340,304	1,355,035	14,731	GCID 20140039 Approval to execute 90 day job vacancy policy \$14,731.
<i>Subtotal</i>			-	
<b>Stormwater Fund (590)</b>				
Planning and Development	486,813	466,349	(20,464)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$20,464).
Water Resources	20,457,221	20,423,216	(34,005)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$34,005).
Non-Departmental	30,000	31,089	1,089	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,089.
Working Capital Reserve	9,790,766	9,844,146	53,380	GCID 20140039 Approval to execute 90 day job vacancy policy \$53,380.
<i>Subtotal</i>			-	
<b>Water and Sewer (501)</b>				
Water Resources	276,042,016	275,195,283	(846,733)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$846,733).
Non-Departmental	50,000	81,868	31,868	GCID 20140039 Approval to execute 90 day job vacancy policy \$31,868.
Working Capital Reserve	29,723,679	30,538,544	814,865	GCID 20140039 Approval to execute 90 day job vacancy policy \$814,865.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,405,449	(121,162)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$121,162).
Human Resources	3,174,717	3,141,274	(33,443)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$33,443).
Information Technology	26,103,925	25,547,283	(556,642)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$556,642).
Law	1,951,765	1,910,974	(40,791)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$40,791).
Support Services	9,173,095	9,132,189	(40,906)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$40,906).
Non-Departmental	717,000	746,130	29,130	GCID 20140039 Approval to execute 90 day job vacancy policy \$29,130.
Working Capital Reserve	-	300,775	300,775	GCID 20140039 Approval to execute 90 day job vacancy policy \$300,775.
<i>Subtotal</i>			(558,682)	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - June	Difference (Adjustments YTD)	Description
<b>Fleet Management (610)</b>				
Support Services	6,059,979	5,973,209	(86,770)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,770).
Non-Departmental	-	12,984	12,984	GCID 20140039 Approval to execute 90 day job vacancy policy \$12,984.
Working Capital Reserve	549,663	623,449	73,786	GCID 20140039 Approval to execute 90 day job vacancy policy \$73,786.
<i>Subtotal</i>			-	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (371,511)</b>	