



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
May 31, 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: June 16, 2014

SUBJECT: Monthly Financial Report for the Period Ended May 31, 2014

This report, which includes unaudited information for the fiscal year through May 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 10
Non-departmental Budget Transfers Schedule	Page 46
Budget Adjustments by Fund Schedule	Page 48

Executive Summary

Notable events during May and early June included: 1) the mailing of annual assessment notices for personal property and 2) the continuation of fiscal year 2015 budget preparation including strategic planning sessions (May) and the fiscal year 2015 budget kickoff (June). Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below.

Assessment Notices for Personal Property

The majority of Notices of Current Assessment for personal property consisting of boats, airplanes and business equipment were distributed May 30th; all remaining Notices will be distributed June 18th. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) webpage.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2014 tax year for residential and commercial properties were mailed on April 4, 2014. Property owners had 45 days from the date of the assessment notice to appeal. Due to the improving housing market, most homeowners have seen an increase in property values. Therefore, the Tax Assessor's Office is managing 63 percent more appeals this year over last year.

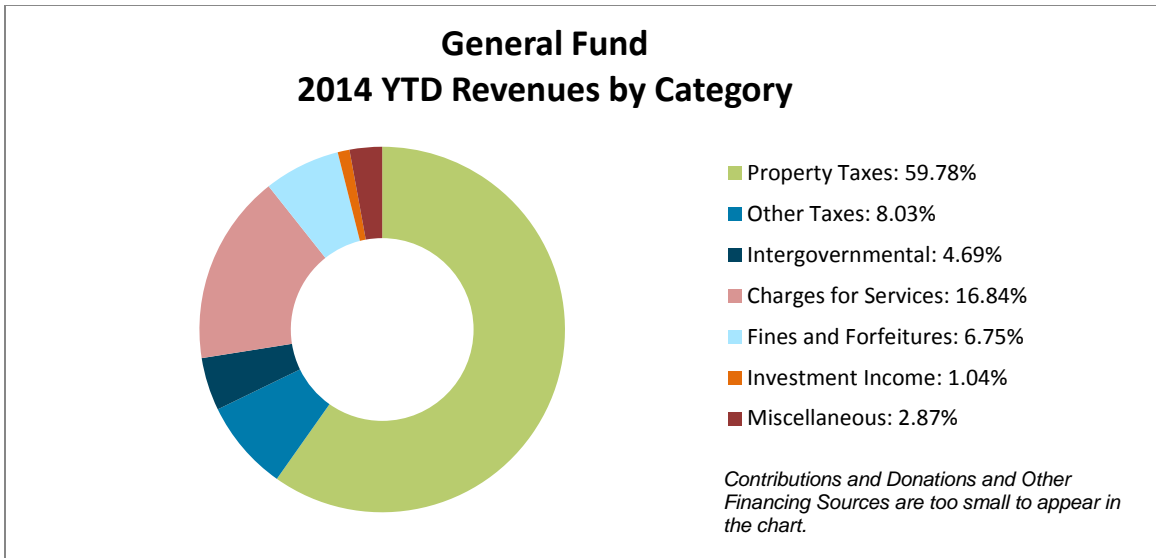
Fiscal Year 2015 Budget Preparation

The Board of Commissioners held strategic planning sessions on May 29th and 30th to discuss issues and objectives that will affect Gwinnett County's future. On June 2nd, Chairman Nash and County leaders conducted the fiscal year 2015 budget and business planning process kickoff meeting, which included the following approach to the upcoming budget: 1) undertaking a comprehensive capital improvement review; 2) continuing the 90-day vacancy policy; 3) preserving mandated and priority core services; 4) continuing the use of decision packages for service reductions and service enhancements; and 5) requiring justification for specified commitment items.

The priorities identified at the strategic planning sessions and the approach to the fiscal year 2015 budget are guiding the development of the upcoming financial plan. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2015 capital budgets. The capital review team will convene on June 18th to begin the evaluation process, and a recommendation will be presented to the Chairman in July. Departments are currently developing their fiscal year 2015 operating budgets and will submit them in July.

General Fund (page 10)

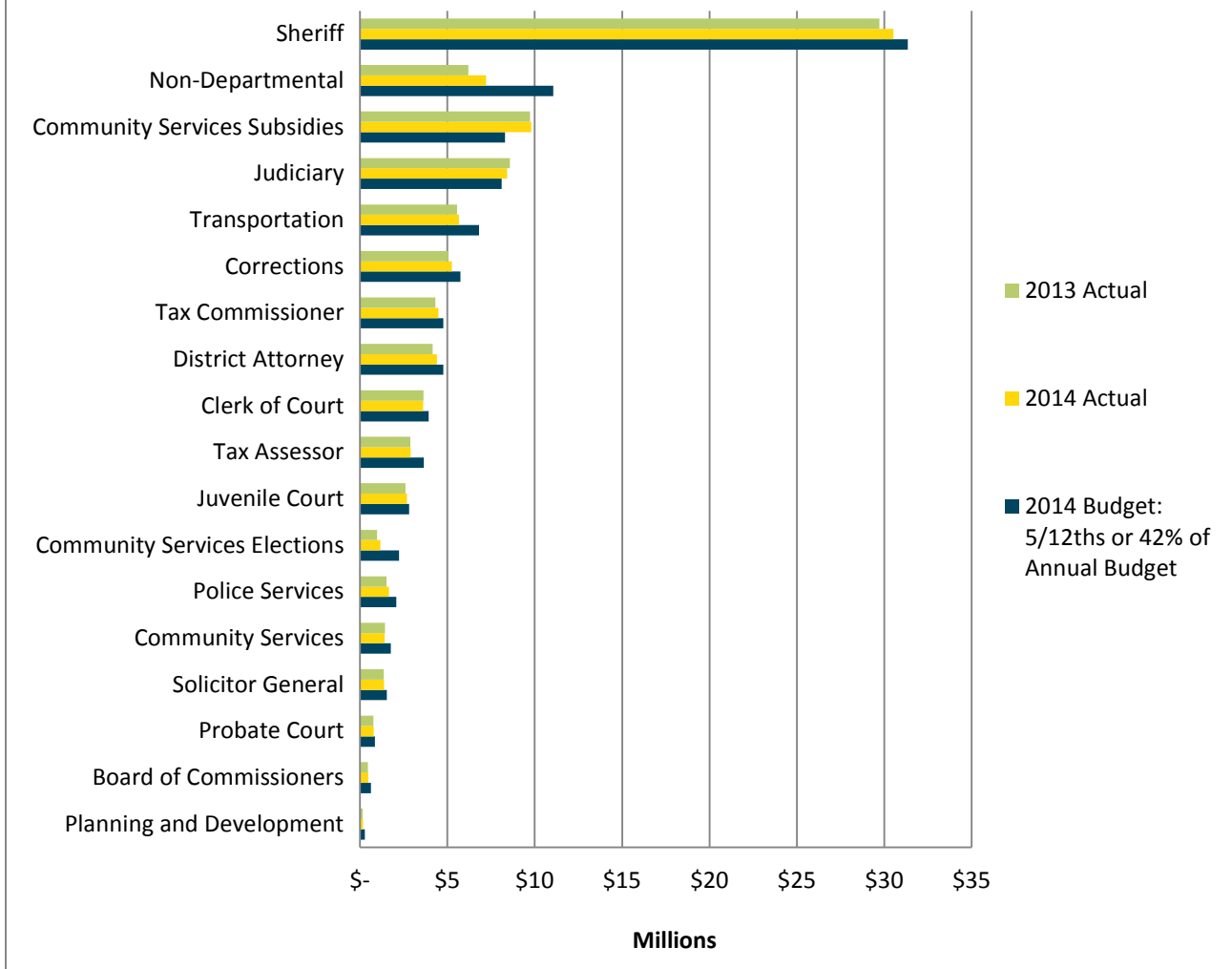
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



Current year motor vehicle taxes and prior year property taxes make up approximately 60 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

General Fund tax revenues are down approximately \$4.4 million from this time last year, primarily because a portion of motor vehicle ad valorem taxes and intangible recording taxes that used to be recorded in the General Fund are now being recorded in the new service districts funds.

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



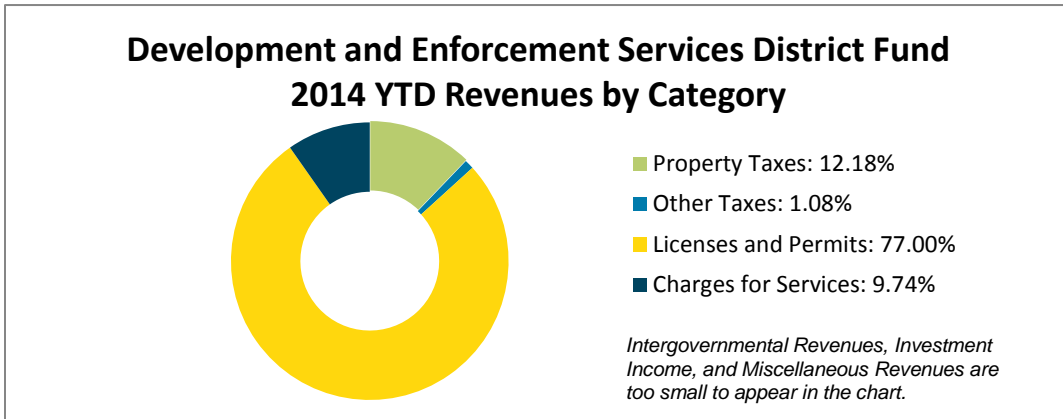
Non-departmental actual expenditures for 2013 in the graph above exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column on page 11.

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 two quarterly payments to most Community Services Subsidy recipients.

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

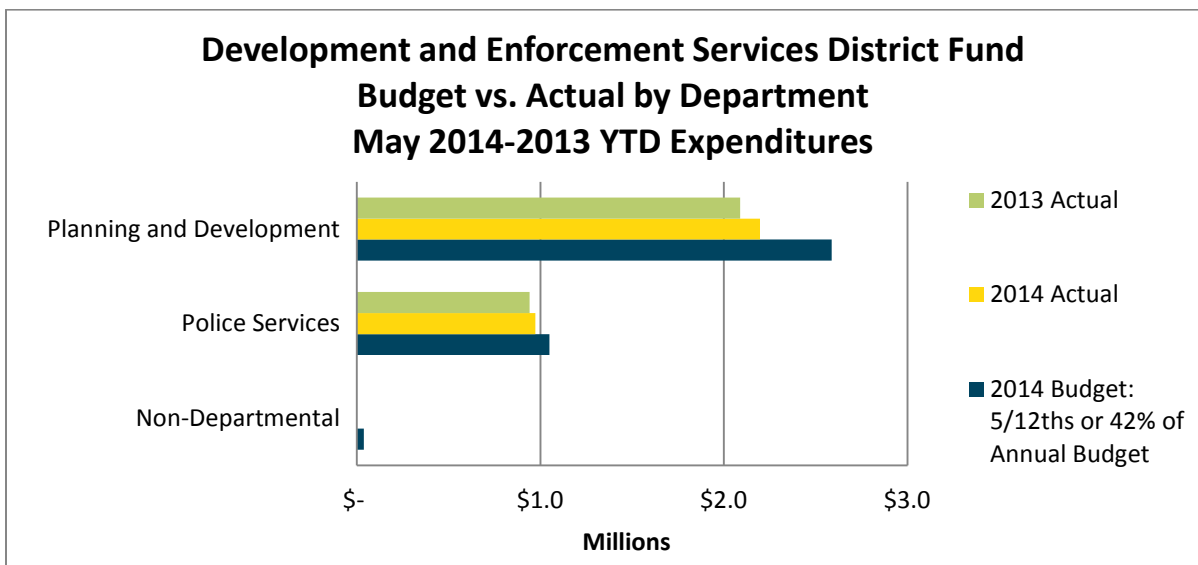
Development and Enforcement Services District Fund (page 13)

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



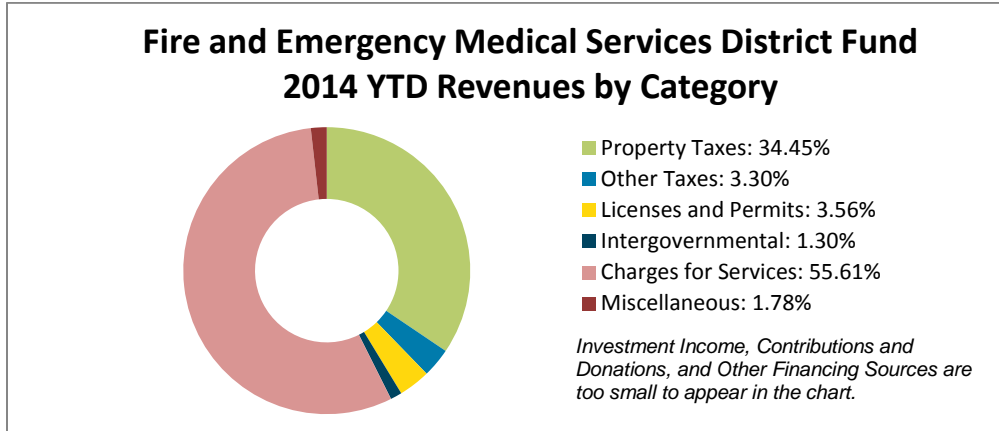
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

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



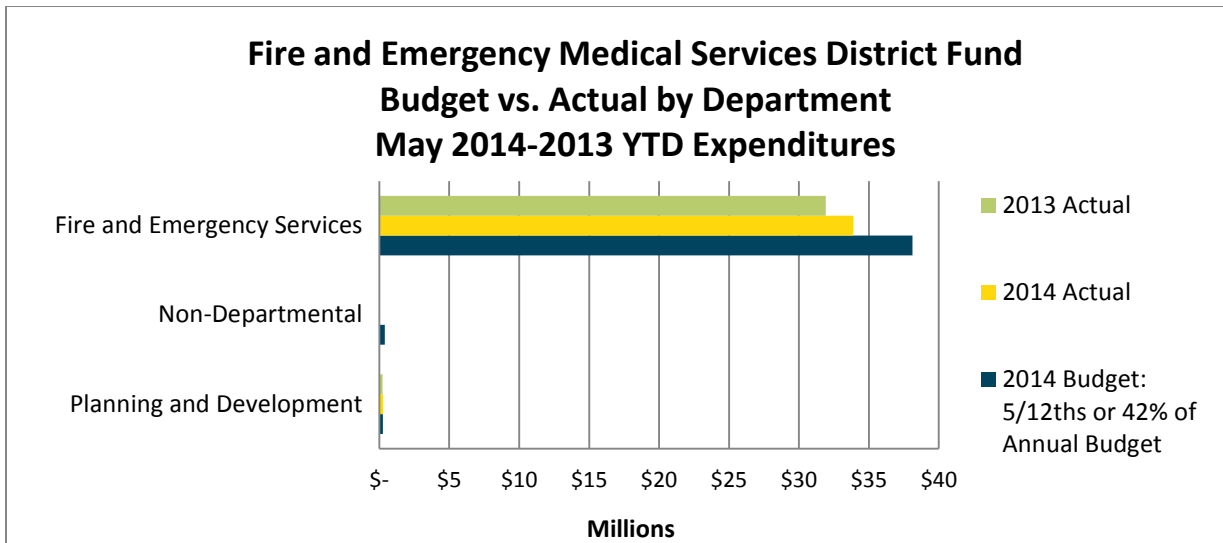
Fire and Emergency Medical Services District Fund (page 14)

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



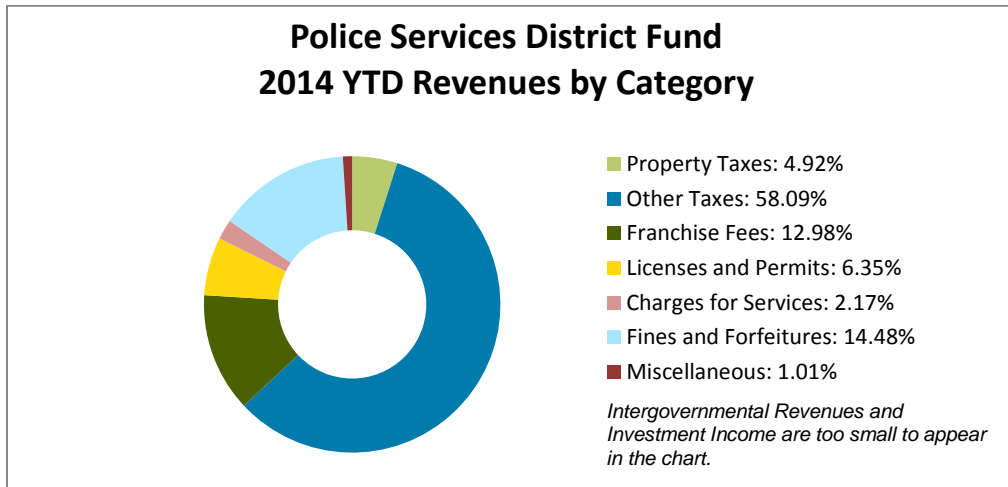
Although nearly 56 percent of current year-to-date revenues collected are from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s current annual budget.

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



Police Services District Fund (page 16)

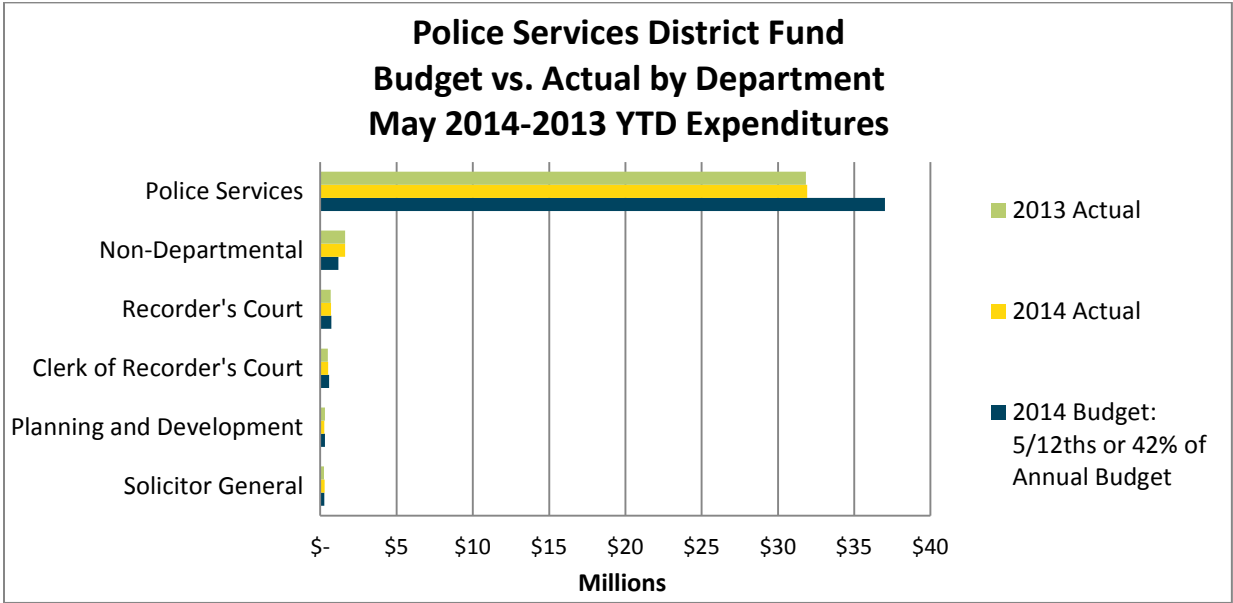
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

Although more than 58 percent of current year-to-date revenues collected are from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget.

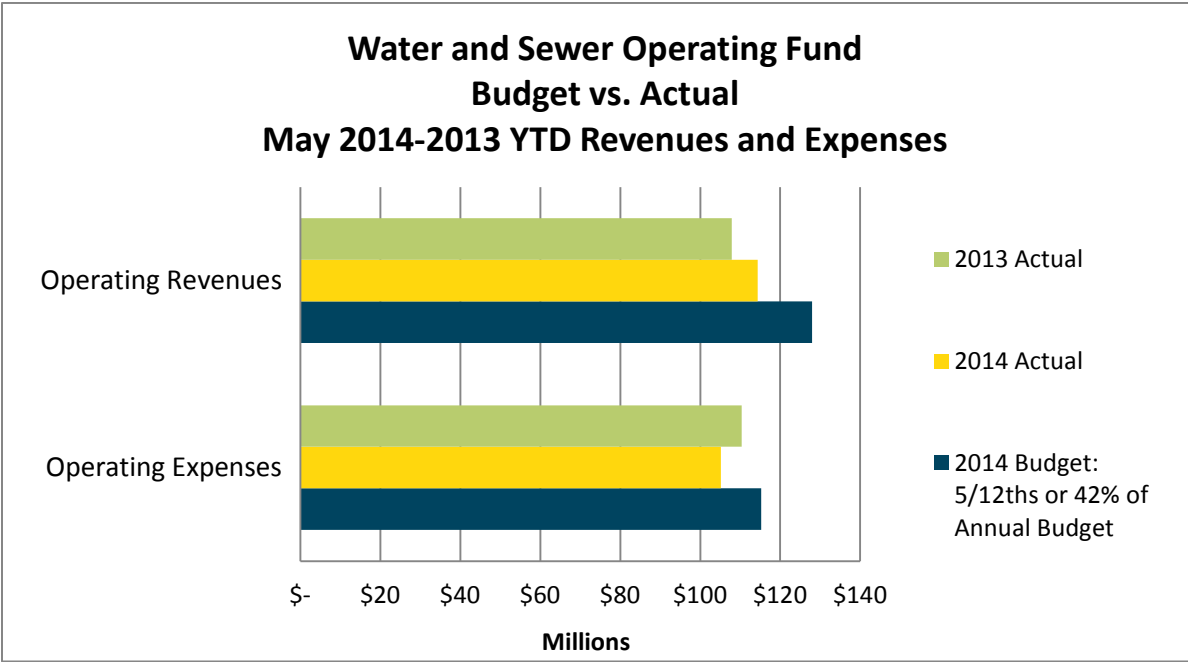
Revenues in the Police Services District Fund, shown on page 16, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. This is primarily the result of tax revenues for a portion of motor vehicle ad valorem taxes and intangible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



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

Water and Sewer Operating Fund (page 39)

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



Year-to-date Water and Sewer Operating Fund revenues through May 2014 came in approximately \$6.6 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 1.9 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 May 2014 came in approximately \$5.2 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 11 percent, or \$13.5 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 9 percent, or \$10.1 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses 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 12) has been expended. This is due to principal and interest payments made in January.

Information Technology expenses in the Administrative Support Fund (page 40) are currently over budget based on the percentage of the fiscal year that has lapsed. This is due to annual maintenance agreements expensed in February.

Expenditures in the Risk Management Fund (page 44) reflect annual insurance premiums paid in January and February. As a result, year-to-date expenditures are currently 15 percent over budget. These expenditures 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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 136,199,450	\$ 136,199,450	\$ 136,199,450			
Revenues:						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 21,871,523	10.72%	\$ 26,225,711	12.81%
Intergovernmental	3,481,731	3,855,731	1,511,840	39.21%	1,215,285	39.23%
Charges for Services	25,435,019	25,435,019	5,431,208	21.35%	6,682,909	25.08%
Fines and Forfeitures	4,658,535	4,658,535	2,177,217	46.74%	1,709,943	32.59%
Investment Income	1,223,461	1,223,461	337,411	27.58%	83,438	26.11%
Contributions and Donations	83,661	89,815	19,216	21.40%	17,257	49.88%
Miscellaneous	1,401,814	1,401,814	925,853	66.05%	1,054,406	70.74%
Other Financing Sources	199,864	199,864	69,755	34.90%	101,651	50.94%
Total Revenues without Use of Fund Balance	240,561,726	240,941,880	32,344,023	13.42%	37,090,600	15.34%
Use of Fund Balance	742,500	597,906	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 241,539,786	\$ 32,344,023	13.39%	\$ 37,090,600	13.05%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 464,994	31.18%	\$ 453,719	38.01%
Tax Assessor	8,758,686	8,749,339	2,900,517	33.15%	2,888,217	33.34%
Tax Commissioner	11,408,689	11,453,689	4,488,389	39.19%	4,312,353	38.38%
Transportation	16,162,829	16,349,713	5,653,451	34.58%	5,548,376	35.30%
Planning and Development	654,445	654,445	162,956	24.90%	153,932	27.35%
Police Services	5,038,119	4,995,246	1,650,261	33.04%	1,510,148	34.50%
Corrections	13,787,765	13,779,760	5,256,039	38.14%	5,051,101	38.20%
Community Services	4,179,298	4,214,136	1,412,519	33.52%	1,422,661	34.94%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	417,100	49.65%	412,550	50.55%
Board of Health	1,489,896	1,489,896	744,948	50.00%	744,948	50.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%	185,884	50.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	771,887	771,887	276,815	35.86%	287,978	39.17%
Library Subsidy	15,368,068	15,368,068	7,642,367	49.73%	7,559,034	50.00%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Total Community Services Subsidies	19,898,788	19,898,788	9,799,998	49.25%	9,724,129	49.64%
Community Services - Elections	5,374,669	5,352,518	1,163,225	21.73%	972,779	37.04%
Juvenile Court	6,326,012	6,760,986	2,690,991	39.80%	2,606,695	41.53%
Sheriff	73,391,448	73,844,248	29,919,226	40.52%	29,219,021	40.73%
Immigration Customs Enforcement	1,387,884	1,387,884	601,590	43.35%	494,155	37.71%
Clerk of Court	9,444,653	9,444,653	3,620,110	38.33%	3,629,556	39.43%
Judiciary	16,535,495	19,469,195	8,426,796	43.28%	8,568,147	46.39%
Probate Court	2,036,321	2,063,271	782,723	37.94%	760,024	37.99%
District Attorney	11,164,820	11,426,394	4,404,267	38.54%	4,147,981	39.58%
Solicitor General	3,654,887	3,664,987	1,384,134	37.77%	1,354,929	37.46%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Non-Departmental:						
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	833,333	41.67%	935,970	41.67%
Contribution to Transit	3,995,299	3,995,299	1,664,708	41.67%	1,152,323	41.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,516,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	618,580	49.95%	502,841	42.21%
Other Miscellaneous	143,485	143,485	41,287	28.77%	77,978	19.90%
Other Post-Employment Benefit Reserve	-	5,398	-	0.00%	-	0.00%
Pauper Burial	90,000	90,000	39,455	43.84%	81,250	90.28%
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	3,821,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,274,600	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	337,150	-	0.00%	-	0.00%
Pension Reserve	-	154,166	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	-	0.00%	-	0.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,409,997	98.29%
Other Governmental Agencies	76,911	194,161	83,775	43.15%	47,551	12.95%
Total Non-Departmental	30,607,939	26,539,055	7,209,703	27.17%	57,337,311	71.80%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 241,539,786	\$ 91,991,889	38.09%	\$ 140,155,234	49.31%
Projected Fund Balance December 31	\$ 135,456,950	\$ 135,601,544				
Fund Balance as of Report Date			\$ 76,551,584			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 323,368	5.52%	\$ 400,546	7.05%
Intergovernmental	18,817	18,817	7,964	42.32%	7,340	39.01%
Investment Income	100	100	7	7.00%	9	0.04%
TOTAL REVENUES	\$ 5,877,659	\$ 5,877,659	\$ 331,339	5.64%	\$ 407,895	7.08%
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%	-	-
TOTAL APPROPRIATIONS	\$ 5,877,659	\$ 5,877,659	\$ 3,800,288	64.66%	\$ 24,479,705	95.73%
Projected Fund Balance December 31	\$ 12,061,893	\$ 12,061,893				
Fund Balance as of Report Date			\$ 6,888,810			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 237,556	4.09%	\$ -	0.00%
Licenses and Permits	2,533,782	2,536,782	1,380,113	54.40%	1,519,328	63.79%
Intergovernmental	-	-	7,080	-	-	-
Charges for Services	323,560	323,560	174,634	53.97%	176,424	52.39%
Investment Income	28,224	28,224	2,035	7.21%	1,356	45.20%
Miscellaneous	-	-	4,415	-	2,346	-
Other Financing Sources	385,788	385,788	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
TOTAL REVENUES	\$ 9,073,155	\$ 9,076,155	\$ 1,805,833	19.90%	\$ 4,558,966	38.81%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,209,311	\$ 2,196,654	35.38%	\$ 2,088,983	35.19%
Police Services	2,546,509	2,517,891	971,877	38.60%	940,408	40.69%
Non-Departmental	85,500	90,129	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,817,331	3,168,531	35.94%	3,029,391	36.19%
Contribution to Fund Balance	187,867	258,824	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,073,155	\$ 9,076,155	\$ 3,168,531	34.91%	\$ 3,029,391	25.79%
Projected Fund Balance December 31	\$ 5,420,544	\$ 5,491,501				
Fund Balance as of Report Date			\$ 3,869,979			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 3,074,682	4.08%	\$ -	0.00%
Licenses and Permits	736,326	736,326	290,288	39.42%	278,937	35.84%
Intergovernmental	-	-	105,620	-	-	-
Charges for Services	14,211,977	14,211,977	4,529,361	31.87%	5,133,115	37.06%
Investment Income	-	-	11,261	-	7,011	20.77%
Contributions and Donations	-	-	100	-	745	-
Miscellaneous	27,024	77,725	145,030	186.59%	53,552	100.73%
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%
TOTAL REVENUES	\$ 93,724,919	\$ 93,775,620	\$ 8,156,958	8.70%	\$ 26,243,249	24.72%
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 252,872	41.33%	\$ 238,434	39.91%
Fire and Emergency Services	91,980,421	91,462,581	33,894,883	37.06%	31,922,137	39.03%
Non-Departmental	920,200	939,493	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	93,013,958	34,147,755	36.71%	32,160,571	37.79%
Contribution to Fund Balance	212,414	761,662	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 93,724,919	\$ 93,775,620	\$ 34,147,755	36.41%	\$ 32,160,571	30.29%
Projected Fund Balance December 31	\$ 30,632,991	\$ 31,182,239				
Fund Balance as of Report Date			\$ 4,429,780			

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 2,027	36.18%	\$ 27	2.25%
Total Revenues without Use of Fund Balance	5,603	5,603	2,027	36.18%	27	2.25%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 23,750	\$ 2,027	8.53%	\$ 27	0.16%
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ 2,295	9.66%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,750	\$ 23,750	\$ 2,295	9.66%	\$ -	0.00%
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Fund Balance as of Report Date			\$ 812,259			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 16,723,980	31.80%	\$ 15,640,661	33.39%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	1,358,268	31.44%	1,351,248	31.38%
Intergovernmental	-	-	43,793	-	-	-
Charges for Services	1,271,328	1,271,328	547,038	43.03%	558,052	60.56%
Fines and Forfeitures	9,495,579	9,495,579	3,697,056	38.93%	3,215,673	35.20%
Investment Income	35,612	35,612	25,937	72.83%	13,289	39.37%
Miscellaneous	182,545	208,395	239,395	114.88%	128,044	46.55%
Other Financing Sources	1,712,523	1,712,523	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
TOTAL REVENUES	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 22,635,467</u>	23.39%	<u>\$ 48,406,967</u>	40.66%
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 270,764	36.62%	\$ 306,784	43.96%
Police Services	89,346,649	88,812,929	31,922,023	35.94%	31,841,648	38.93%
Recorder's Court	1,663,154	1,735,654	702,093	40.45%	684,747	41.99%
Solicitor General	640,056	640,056	281,039	43.91%	250,765	37.27%
Clerk of Recorder's Court	1,363,946	1,363,946	524,541	38.46%	491,890	37.87%
Non-Departmental	2,955,836	2,861,057	1,620,636	56.64%	1,620,636	32.84%
Total Appropriations without Contribution to Fund Balance	96,724,269	96,153,083	35,321,096	36.73%	35,196,470	38.67%
Contribution to Fund Balance	34,841	631,877	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 35,321,096</u>	36.49%	<u>\$ 35,196,470</u>	29.56%
Projected Fund Balance December 31	<u>\$ 37,896,795</u>	<u>\$ 38,493,831</u>				
Fund Balance as of Report Date			<u>\$ 25,176,325</u>			

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RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 1,276,251	5.54%	\$ 1,604,408	6.87%
Intergovernmental	52,810	52,810	31,525	59.70%	30,576	57.90%
Charges for Services	3,957,486	3,957,486	1,515,828	38.30%	1,401,082	35.60%
Investment Income	29,121	29,121	8,807	30.24%	4,544	40.39%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	1,088,621	60.65%	1,058,934	57.26%
TOTAL REVENUES	\$ 28,876,112	\$ 28,876,112	\$ 3,921,032	13.58%	\$ 4,099,544	13.87%
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,639,474	\$ 10,162,042	35.48%	\$ 9,818,003	35.29%
Support Services	141,362	141,362	54,351	38.45%	24,925	18.29%
Non-Departmental	15,000	17,693	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,798,529	10,216,393	35.48%	9,842,928	35.21%
Contribution to Fund Balance	1,787	77,583	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 28,876,112	\$ 10,216,393	35.38%	\$ 9,842,928	33.30%
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,713,200				
Fund Balance as of Report Date			\$ 8,340,256			

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SPEED HUMP FUND (003)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 1,516	1.30%	\$ 2,523	1.94%
Investment Income	3,681	3,681	1,250	33.96%	-	0.00%
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 2,766	2.29%	\$ 2,523	1.92%
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 25,253	40.40%	\$ 9,870	15.85%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	25,253	40.40%	9,870	15.85%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 25,253	20.93%	\$ 9,870	8.41%
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,182,711			

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STREET LIGHTING FUND (002)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,812,861	\$ 102,187	1.50%	\$ 110,824	1.59%
Investment Income	6,098	6,098	3,959	64.92%	171	3.80%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,818,959	127,490	1.87%	110,995	1.59%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,456,774	\$ 127,490	1.71%	\$ 110,995	1.50%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,456,774	\$ 2,368,276	31.76%	\$ 2,282,750	30.76%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,456,774	\$ 2,368,276	31.76%	\$ 2,282,750	30.76%
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,291,101				
Fund Balance as of Report Date			\$ 688,130			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 253,295	31.73%	\$ -	0.00%
Investment Income	1,721	1,721	681	39.57%	542	160.36%
Total Revenues without Use of Fund Balance	800,114	800,114	253,976	31.74%	542	0.07%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,904,434	\$ 1,904,434	\$ 253,976	13.34%	\$ 542	0.03%
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Fund Balance as of Report Date			\$ 2,239,580			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 31,954	45.98%	\$ 27,109	62.32%
Miscellaneous	7,800	7,800	3,458	44.33%	2,799	45.72%
Total Revenues without Use of Fund Balance	77,300	77,300	35,412	45.81%	29,908	60.27%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 35,412	43.45%	\$ 29,908	43.10%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 22,101	27.11%	\$ 23,662	34.10%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 22,101	27.11%	\$ 23,662	34.10%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 83,439			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 308,789	35.41%	\$ 316,300	36.15%
Investment Income	1,544	1,544	504	32.64%	623	42.07%
Miscellaneous	-	-	2,879	-	908	-
Total Revenues without Use of Fund Balance	873,537	873,537	312,172	35.74%	317,831	36.26%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 312,172	25.17%	\$ 317,831	27.04%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 188,340	38.28%	\$ 171,997	39.69%
Solicitor General	748,406	748,406	217,600	29.08%	207,591	27.97%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 405,940	32.72%	\$ 379,588	32.29%
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,268,131			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 201	\$ 202	100.50%	\$ 84,509	100.00%
Investment Income	533	533	2,420	454.03%	163	31.90%
Total Revenues without Use of Fund Balance	533	734	2,622	357.22%	84,672	99.59%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,201	\$ 2,622	1.22%	\$ 84,672	29.25%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,201	\$ 77,761	36.13%	\$ 10,364	3.58%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,201	\$ 77,761	36.13%	\$ 10,364	3.58%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 379,964			

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E-911 FUND (095)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 5,865,587	44.53%	\$ 4,763,056	33.82%
Investment Income	123,049	123,049	71,849	58.39%	36,031	61.43%
Miscellaneous	-	-	10,834	-	3,162	-
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	5,948,270	44.74%	4,802,249	33.96%
Use of Fund Balance	4,665,885	4,499,258	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 17,794,107	\$ 5,948,270	33.43%	\$ 4,802,249	28.41%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,290,655	\$ 4,815,579	33.70%	\$ 4,374,233	32.40%
Non-Departmental	3,500,000	3,503,452	3,220,837	91.93%	3,133,742	92.17%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 17,794,107	\$ 8,036,416	45.16%	\$ 7,507,975	44.42%
Projected Fund Balance December 31	\$ 22,762,365	\$ 22,928,992				
Fund Balance as of Report Date			\$ 25,340,104			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 20,770	32.58%	\$ 27,981	41.25%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 20,770	32.58%	\$ 27,981	41.24%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 18,933	29.71%	\$ 26,574	39.17%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	18,933	29.71%	26,574	39.17%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 18,933	29.70%	\$ 26,574	39.17%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 105,180			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 35,879	\$ 35,880	100.00%	\$ 117,604	100.00%
Total Revenues without Use of Fund Balance	-	35,879	35,880	100.00%	117,604	100.00%
Use of Fund Balance	1,119,152	1,083,273	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,119,152	\$ 1,119,152	\$ 35,880	3.21%	\$ 117,604	8.12%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 227,074	20.29%	\$ 104,774	7.24%
TOTAL APPROPRIATIONS	\$ 1,119,152	\$ 1,119,152	\$ 227,074	20.29%	\$ 104,774	7.24%
Projected Fund Balance December 31	\$ 1,924,727	\$ 1,960,606				
Fund Balance as of Report Date			\$ 2,852,685			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	\$ -	\$ 186,816	\$ 209,521	112.15%	\$ 168,746	101.63%
Miscellaneous	-	-	937	-	1,065	-
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	186,816	210,458	112.66%	400,787	241.38%
Use of Fund Balance	876,747	689,931	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 876,747	\$ 876,747	\$ 210,458	24.00%	\$ 400,787	34.58%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 102,979	11.75%	\$ 346,965	29.94%
TOTAL APPROPRIATIONS	\$ 876,747	\$ 876,747	\$ 102,979	11.75%	\$ 346,965	29.94%
Projected Fund Balance December 31	\$ 2,107,256	\$ 2,294,072				
Fund Balance as of Report Date			\$ 3,091,482			

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SHERIFF INMATE FUND (090)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 229,492	50.13%	\$ 190,756	45.89%
Total Revenues without Use of Fund Balance	457,814	457,814	229,492	50.13%	190,756	45.89%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 229,492	39.98%	\$ 190,756	35.61%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 117,443	20.46%	\$ 85,103	15.89%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 117,443	20.46%	\$ 85,103	15.89%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,178,541			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 14,281	\$ 14,282	100.01%	\$ 28,554	100.00%
Investment Income	232	232	56	24.14%	84	28.97%
Total Revenues without Use of Fund Balance	232	14,513	14,338	98.79%	28,638	99.29%
Use of Fund Balance	50,000	50,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 64,513	\$ 14,338	22.22%	\$ 28,638	16.04%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 64,513	\$ -	0.00%	\$ 108,778	60.92%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 64,513	\$ -	0.00%	\$ 108,778	60.92%
Projected Fund Balance December 31	\$ 114,708	\$ 114,708				
Fund Balance as of Report Date			\$ 179,046			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 103,720	\$ 115,617	111.47%	\$ 105,650	100.00%
Investment Income	881	881	241	27.36%	302	45.62%
Total Revenues without Use of Fund Balance	881	104,601	115,858	110.76%	105,952	99.66%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,881	\$ 254,601	\$ 115,858	45.51%	\$ 105,952	14.02%
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 254,601	\$ 166,917	65.56%	\$ 282,534	37.39%
TOTAL APPROPRIATIONS	\$ 150,881	\$ 254,601	\$ 166,917	65.56%	\$ 282,534	37.39%
Projected Fund Balance December 31	\$ 503,740	\$ 503,740				
Fund Balance as of Report Date			\$ 602,681			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Investment Income	\$ 164	\$ 164	\$ 48	29.27%	\$ 54	38.30%
Other Financing Sources	-	-	2,025	-	-	-
Total Revenues without Use of Fund Balance	164	164	2,073	1264.02%	54	38.30%
Use of Fund Balance	108,636	108,636	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 108,800	\$ 108,800	\$ 2,073	1.91%	\$ 54	0.04%
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 108,800	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 32,831	\$ 32,831				
Fund Balance as of Report Date			\$ 143,540			

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STADIUM FUND (055)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 329,576	39.95%	\$ 313,589	39.20%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	461,883	47.37%	125,000	12.74%
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	1,191,459	54.16%	838,589	38.45%
Use of Fund Balance	489,056	489,056	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,689,056	\$ 2,689,056	\$ 1,191,459	44.31%	\$ 838,589	38.45%
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 12,569	40.33%	\$ 16,238	25.39%
Stadium Debt	2,657,890	2,657,890	1,618,045	60.88%	1,058,045	49.98%
TOTAL APPROPRIATIONS	\$ 2,689,056	\$ 2,689,056	\$ 1,630,614	60.64%	\$ 1,074,283	49.26%
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 840,631			

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TREE BANK FUND (040)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 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%
TOTAL REVENUES	<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%
TOTAL APPROPRIATIONS	<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			

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TOURISM FUND (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Gwinnett Center and parking facility. Hotel-Motel taxes are 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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 2,601,846	37.68%	\$ 2,415,831	36.57%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	540	6.75%	4,279	49.66%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	2,602,386	37.65%	2,420,110	36.59%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 7,103,673	\$ 2,602,386	36.63%	\$ 2,420,110	34.21%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 1,060,912	48.91%	\$ 1,033,375	48.42%
Gwinnett Center Debt	4,934,405	4,934,405	1,324,703	26.85%	1,362,728	27.58%
TOTAL APPROPRIATIONS	\$ 7,103,673	\$ 7,103,673	\$ 2,385,615	33.58%	\$ 2,396,103	33.87%
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 6,900,850			

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AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 64,240	47.59%	\$ 62,437	44.92%
Miscellaneous - Rents	714,350	714,350	328,767	46.02%	273,771	39.32%
Total Revenues without Use of Net Position	849,350	849,350	393,007	46.27%	336,208	40.26%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 860,781	\$ 860,781	\$ 393,007	45.66%	\$ 336,208	39.81%
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 288,500	33.52%	\$ 274,133	32.46%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 860,781	\$ 288,500	33.52%	\$ 274,133	32.46%
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 754,556			

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

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LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 687,054	\$ 687,054	\$ 687,054			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 1,490,324	40.89%	\$ 1,594,606	37.77%
Investment Income	12,321	12,321	1,257	10.20%	827	26.18%
Miscellaneous	273,700	273,700	128,239	46.85%	262,334	994.63%
Other Financing Sources	3,995,299	3,995,299	1,664,708	41.67%	1,152,323	41.67%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 3,284,528	41.44%	\$ 3,010,090	42.90%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 28,294	36.44%	\$ 30,702	41.74%
Transportation	7,805,369	7,805,369	2,528,847	32.40%	2,558,364	33.26%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	2,557,141	32.44%	2,589,066	33.34%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 2,557,141	32.26%	\$ 2,589,066	33.34%
Projected Net Position December 31	\$ 729,975	\$ 729,975				
Net Position as of Report Date			\$ 1,414,441			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
Revenues:						
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	17,783,776	44.10%	18,373,281	43.74%
Investment Income	374,002	374,002	103,392	27.64%	79,001	36.74%
Miscellaneous	50	50	808	1616.00%	341	32.48%
TOTAL REVENUES	\$ 41,423,712	\$ 41,423,712	\$ 18,069,052	43.62%	\$ 18,663,870	43.42%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 527,704	30.67%	\$ 621,122	34.28%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	12,795,641	33.37%	13,203,277	33.07%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	13,323,345	33.25%	13,824,399	33.12%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,423,712	\$ 41,423,712	\$ 13,323,345	32.16%	\$ 13,824,399	32.16%
Projected Net Position December 31	\$ 9,854,042	\$ 9,868,773				
Net Position as of Report Date			\$ 13,259,445			

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

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STORMWATER OPERATING FUND (590)

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

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014		Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 412,309	1.34%	\$ 632,693	2.09%
Investment Income	37,523	37,523	7,701	20.52%	4,077	24.71%
Miscellaneous	14,000	14,000	16,039	114.56%	11,123	65.43%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 436,049	1.42%	\$ 647,893	2.13%
Appropriations:						
Planning and Development	\$ 486,813	\$ 466,349	\$ 162,668	34.88%	\$ 168,405	40.12%
Water Resources*	20,457,221	20,423,216	7,250,869	35.50%	11,426,574	38.53%
Non-Departmental	30,000	31,089	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,920,654	7,413,537	35.44%	11,594,979	38.45%
Working Capital Reserve	9,790,766	9,844,146	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 7,413,537	24.10%	\$ 11,594,979	38.21%
Projected Net Position December 31	\$ 18,341,911	\$ 18,395,291				
Net Position as of Report Date			\$ 1,573,657			

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

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WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 106,790,761	36.26%	\$ 100,176,787	34.85%
Investment Income	99,789	99,789	22,814	22.86%	17,824	35.65%
Contributions and Donations	12,000,000	12,000,000	7,443,625	62.03%	7,567,759	107.77%
Miscellaneous	404,000	404,000	142,227	35.20%	85,967	18.10%
TOTAL REVENUES	\$ 307,049,789	\$ 307,049,789	\$ 114,399,427	37.26%	\$ 107,848,337	36.56%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 498,355	40.38%	\$ 477,410	39.82%
Water Resources*	276,042,016	275,295,335	104,651,099	38.01%	109,874,889	37.79%
Non-Departmental	50,000	74,907	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	276,604,336	105,149,454	38.01%	110,352,299	37.79%
Working Capital Reserve	29,723,679	30,445,453	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 307,049,789	\$ 307,049,789	\$ 105,149,454	34.25%	\$ 110,352,299	37.41%
Projected Net Position December 31	\$ 63,650,868	\$ 64,372,642				
Net Position as of Report Date			\$ 43,177,162			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 21,124,995	41.67%	\$ 20,706,655	41.64%
Investment Income	15,382	15,382	3,575	23.24%	-	-
Miscellaneous	1,541,624	1,541,624	642,837	41.70%	720,058	46.30%
Total Revenues without Use of Net Position	52,254,316	52,254,316	21,771,407	41.66%	21,426,713	41.78%
Use of Net Position	558,682	-	-	-	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 52,254,316	\$ 21,771,407	41.66%	\$ 21,426,713	41.78%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 1,247,899	30.66%	\$ 1,290,774	30.95%
Financial Services	7,526,611	7,432,366	2,879,231	38.74%	2,842,515	39.06%
Human Resources	3,174,717	3,141,274	1,077,180	34.29%	1,054,933	36.92%
Information Technology	26,103,925	25,601,344	11,523,601	45.01%	11,145,922	47.50%
Law	1,951,765	1,951,765	602,631	30.88%	617,370	32.88%
Support Services	9,173,095	9,132,189	3,036,538	33.25%	3,141,292	36.00%
Non-Departmental	717,000	738,396	82,320	11.15%	125,389	24.35%
Total Appropriations without Working Capital Reserve	52,812,998	52,067,576	20,449,400	39.27%	\$ 20,218,195	41.02%
Working Capital Reserve	-	186,740	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 52,254,316	\$ 20,449,400	39.13%	\$ 20,218,195	39.42%
Projected Net Position December 31	\$ 12,441,207	\$ 13,186,629				
Net Position as of Report Date			\$ 14,321,896			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 416,672	41.67%	\$ 416,676	41.67%
Investment Income	9,839	9,839	(1,058)	-10.75%	1,022	45.42%
Total Revenues without Use of Net Position	1,009,854	1,009,854	415,614	41.16%	417,698	41.68%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 1,051,741	\$ 415,614	39.52%	\$ 417,698	39.75%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 152,890	14.54%	\$ 224,004	21.32%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 1,051,741	\$ 152,890	14.54%	\$ 224,004	21.32%
Projected Net Position December 31	\$ 2,223,951	\$ 2,223,951				
Net Position as of Report Date			\$ 2,528,562			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 2,262,920	35.85%	\$ 2,382,277	41.02%
Miscellaneous	296,611	296,611	264,455	89.16%	347,428	116.59%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 2,527,375	38.24%	\$ 2,729,705	44.71%
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 2,320,964	38.86%	\$ 2,279,024	39.32%
Non-Departmental	-	12,984	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	2,320,964	38.77%	2,279,024	39.32%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 2,320,964	35.11%	\$ 2,279,024	37.33%
Projected Net Position December 31	\$ 2,403,771	\$ 2,477,557				
Net Position as of Report Date			\$ 2,060,519			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 16,077,486	39.45%	\$ 14,257,570	39.42%
Investment Income	147,199	147,199	62,752	42.63%	39,524	36.24%
Miscellaneous	-	-	133,894	-	86,586	-
Total Revenues without Use of Net Position	40,898,129	40,898,129	16,274,132	39.79%	14,383,680	39.65%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,115,762	\$ 48,115,762	\$ 16,274,132	33.82%	\$ 14,383,680	34.59%
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 18,227,486	37.88%	\$ 16,599,220	39.92%
TOTAL APPROPRIATIONS	\$ 48,115,762	\$ 48,115,762	\$ 18,227,486	37.88%	\$ 16,599,220	39.92%
Projected Net Position December 31	\$ 24,210,394	\$ 24,210,394				
Net Position as of Report Date			\$ 29,474,673			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 1,458,336	41.67%	\$ 1,803,414	41.67%
Investment Income	144,389	144,389	60,404	41.83%	33,360	73.32%
Miscellaneous	-	-	12,657	-	17,805	-
Total Revenues without Use of Net Position	3,644,396	3,644,396	1,531,397	42.02%	1,854,579	42.40%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,857,197	\$ 6,857,197	\$ 1,531,397	22.33%	\$ 1,854,579	27.96%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 3,890,842	56.74%	\$ 3,645,602	54.97%
TOTAL APPROPRIATIONS	\$ 6,857,197	\$ 6,857,197	\$ 3,890,842	56.74%	\$ 3,645,602	54.97%
Projected Net Position December 31	\$ 20,645,784	\$ 20,645,784				
Net Position as of Report Date			\$ 21,499,140			

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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 05/31/2014	Actuals YTD as of 05/31/2014	% Actual to Current Budget	Actuals YTD as of 05/31/2013	% Actual to 05/31/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 1,672,327	41.81%	\$ 1,399,055	41.67%
Investment Income	65,756	65,756	33,628	51.14%	24,060	67.77%
Miscellaneous	-	-	8,336	-	-	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	1,714,291	42.17%	1,423,115	41.94%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,302,737	\$ 6,302,737	\$ 1,714,291	27.20%	\$ 1,423,115	27.21%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 2,139,506	33.95%	\$ 1,252,902	23.96%
TOTAL APPROPRIATIONS	\$ 6,302,737	\$ 6,302,737	\$ 2,139,506	33.95%	\$ 1,252,902	23.96%
Projected Net Position December 31	\$ 8,300,842	\$ 8,300,842				
Net Position as of Report Date			\$ 10,112,748			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 05/31/2014

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
<i>Subtotal</i>	(530,148)	
Prisoner Medical Reserve	(30,600)	Transferred to Corrections
	(452,800)	Transferred to Sheriff
<i>Subtotal</i>	(483,400)	
Indigent Defense Reserve	(26,200)	Transferred to Probate Court
	(1,920,600)	Transferred to Judiciary
	(232,100)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,178,900)	
Court Reporter's Reserve	(84,900)	Transferred to Juvenile Court
	(830,400)	Transferred to Judiciary
	(10,100)	Transferred to Solicitor General
<i>Subtotal</i>	(925,400)	
Court Interpreter's Reserve	(44,400)	Transferred to Juvenile Court
	(182,700)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(227,850)	
Total General Fund Non-Departmental Transfers	\$ (4,345,698)	
General Fund Departmental/Non-Departmental Transfers (Continued)	Amount	Description
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	44,400	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>	434,974	
Sheriff	452,800	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	452,800	
Judiciary	182,700	Transferred from Court Interpreter's Reserve
	830,400	Transferred from Court Reporter's Reserve
	1,920,600	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	2,933,700	
Probate Court	26,200	Transferred from Indigent Defense Reserve
	750	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	26,950	
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	
Total General Fund Transfers From Non-Departmental Reserves	\$ 4,345,698	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 05/31/2014

Police Services District Fund Departmental/Non-Departmental Transfers	Amount	Description
<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)	
Total Police Services District Fund Non-Departmental Transfers	\$ (110,975)	
<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	
Total Police Services District Fund Transfers From Non-Departmental Reserves	\$ 110,975	

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 05/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - May	Difference (Adjustments YTD)	Description
General Fund (001)				
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	597,906	(144,594)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$257,205). 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>			235,560	
Development and Enforcement Services District Fund (104)				
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	
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	27,024	77,725	50,701	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.
<i>Subtotal</i>			50,701	
Police Services District Fund (106)				
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	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - May	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Charges for Services	6,803,751	6,812,861	9,110	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.
<i>Subtotal</i>			9,110	
District Attorney Federal Asset Sharing Fund (080)				
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	
E-911 Fund (095)				
Use of Fund Balance	4,665,885	4,499,258	(166,627)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$166,627).
<i>Subtotal</i>			(166,627)	
Police Special Justice Fund (070)				
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>			-	
Police Special State Fund (072)				
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>			-	
Sheriff Special Justice Fund (065)				
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	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - May	Difference (Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
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	
Administrative Support Fund (665)				
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)	
Total Revenue Budget Adjustments			<u>\$ (282,886)</u>	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 05/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - May	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,758,686	\$ 8,749,339	\$ (9,347)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$9,347).
Tax Commissioner	11,408,689	11,453,689	45,000	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	16,162,829	16,349,713	186,884	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 (\$83,116).
Police Services	5,038,119	4,995,246	(42,873)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$44,388). GCID 20140312 Appropriate year-to-date donations of \$1,515 made to Gwinnett Animal Welfare and Enforcement Shelter.
Corrections	13,787,765	13,779,760	(8,005)	\$30,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$38,605).
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	6,760,986	434,974	\$434,974 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	73,844,248	452,800	\$452,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	19,469,195	2,933,700	\$2,933,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,063,271	26,950	\$26,950 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
District Attorney	11,164,820	11,426,394	261,574	\$261,574 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,664,987	10,100	\$10,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	1,016,374	(530,148)	See Non-departmental Budget Transfers Schedule for detail (\$530,148).
Prisoner Medical Reserve	2,000,000	1,516,600	(483,400)	See Non-departmental Budget Transfers Schedule for detail (\$483,400).
Other Post-Employment Benefit Reserve	-	5,398	5,398	GCID 20140039 Approval to execute 90 day job vacancy policy \$5,398.
Indigent Defense Reserve	6,000,000	3,821,100	(2,178,900)	See Non-departmental Budget Transfers Schedule for detail (\$2,178,900).
Court Reporter's Reserve	2,200,000	1,274,600	(925,400)	See Non-departmental Budget Transfers Schedule for detail (\$925,400).
Court Interpreter's Reserve	565,000	337,150	(227,850)	See Non-departmental Budget Transfers Schedule for detail (\$227,850).
Pension Reserve	-	154,166	154,166	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$4,166.
Other Governmental Agencies	76,911	194,161	117,250	GCID 20140203 Approval to execute agreement with Gwinnett Sexual Assault Center for forensic-medical exams and Case Records Management Services not to exceed \$117,250.
<i>Subtotal</i>			235,560	
Development and Enforcement Services District Fund (104)				
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 - May	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	91,980,421	91,462,581	(517,840)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$560,616). 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.
Non-Departmental	920,200	939,493	19,293	GCID 20140039 Approval to execute 90 day job vacancy policy \$19,293.
Contributions to Fund Balance	212,414	761,662	549,248	GCID 20140039 Approval to execute 90 day job vacancy policy \$541,323. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			50,701	
Police Services District Fund (106)				
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	88,812,929	(533,720)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$572,195). \$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	2,861,057	(94,779)	See Non-departmental Budget Transfers Schedule for detail (\$110,975). GCID 20140039 Approval to execute 90 day job vacancy policy \$16,196.
Contributions to Fund Balance	34,841	631,877	597,036	GCID 20140039 Approval to execute 90 day job vacancy policy \$571,186. 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	
Recreation Fund (105)				
Community Services	28,717,963	28,639,474	(78,489)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$78,489).
Non-Departmental	15,000	17,693	2,693	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,693.
Contributions to Fund Balance	1,787	77,583	75,796	GCID 20140039 Approval to execute 90 day job vacancy policy \$75,796.
<i>Subtotal</i>			-	
Street Lighting Fund (002)				
Transportation	7,447,664	7,456,774	9,110	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 Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the 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.
<i>Subtotal</i>			9,110	
District Attorney Federal Asset Sharing (080)				
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 - May	Difference (Adjustments YTD)	Description
E-911 Fund (095)				
Police Services	14,460,734	14,290,655	(170,079)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$170,079).
Non-Departmental	3,500,000	3,503,452	3,452	GCID 20140039 Approval to execute 90 day job vacancy policy \$3,452.
<i>Subtotal</i>			(166,627)	
Sheriff Special Justice Fund (065)				
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	
Sheriff Special Treasury Fund (066)				
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	
Solid Waste Fund (595)				
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>			-	
Stormwater Fund (590)				
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>			-	
Water and Sewer (501)				
Water Resources	276,042,016	275,295,335	(746,681)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$746,681).
Non-Departmental	50,000	74,907	24,907	GCID 20140039 Approval to execute 90 day job vacancy policy \$24,907.
Working Capital Reserve	29,723,679	30,445,453	721,774	GCID 20140039 Approval to execute 90 day job vacancy policy \$721,774.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,432,366	(94,245)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$94,245).
Human Resources	3,174,717	3,141,274	(33,443)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$33,443).
Information Technology	26,103,925	25,601,344	(502,581)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$502,581).
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	738,396	21,396	GCID 20140039 Approval to execute 90 day job vacancy policy \$21,396.
Working Capital Reserve	-	186,740	186,740	GCID 20140039 Approval to execute 90 day job vacancy policy \$186,740.
<i>Subtotal</i>			(558,682)	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - May	Difference (Adjustments YTD)	Description
Fleet Management (610)				
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>			-	
Total Appropriation Budget Adjustments			\$ (282,886)	