



gwinnettcounty

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



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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: June 18, 2015

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

This report, which includes unaudited information for the fiscal year through May 2015, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 51

Executive Summary

Notable events during May and early June included: 1) the external auditor's audit briefing to commissioners, 2) the mailing of annual assessment notices for personal property, and 3) the continuation of fiscal year 2016 budget preparation including strategic planning sessions and the fiscal year 2016 budget kickoff. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below.

Audit Results Presented to Commissioners

The 2014 external audit by Mauldin & Jenkins CPAs was completed on May 7, 2015, and a briefing with the Board of Commissioners to review the results of the audit was held on June 2, 2015. During the briefing, Mauldin & Jenkins CPAs praised Gwinnett County for being one of its best clients, stating that the County's good bookkeeping and knowledgeable, receptive finance department contributed to a smooth audit process. The external auditor also applauded the County for its ability to keep expenses under budget and achieve high pension funding ratios.

Assessment Notices for Personal Property

Notices of Current Assessment for personal property consisting of boats, airplanes, and business equipment were mailed May 18. 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.

2016 Budget Preparation

The Board of Commissioners held strategic planning sessions on May 28 and 29 to discuss issues and objectives that will affect Gwinnett County's future and to set priorities for 2016. On June 1, Chairman Nash and County leaders conducted the fiscal year 2016 budget and business planning process kickoff meeting where the following priorities affecting the 2016 budget were announced: economic development/redevelopment, water supply and infrastructure, transportation, public safety, and community engagement. The approach to the budget remains the same as recent years and includes: 1) continuing the 90 day vacancy policy, 2) preserving mandated and priority core services, 3) requiring justification for specific commitment items, and 4) continuing the use of decision packages for service reductions and service enhancements.

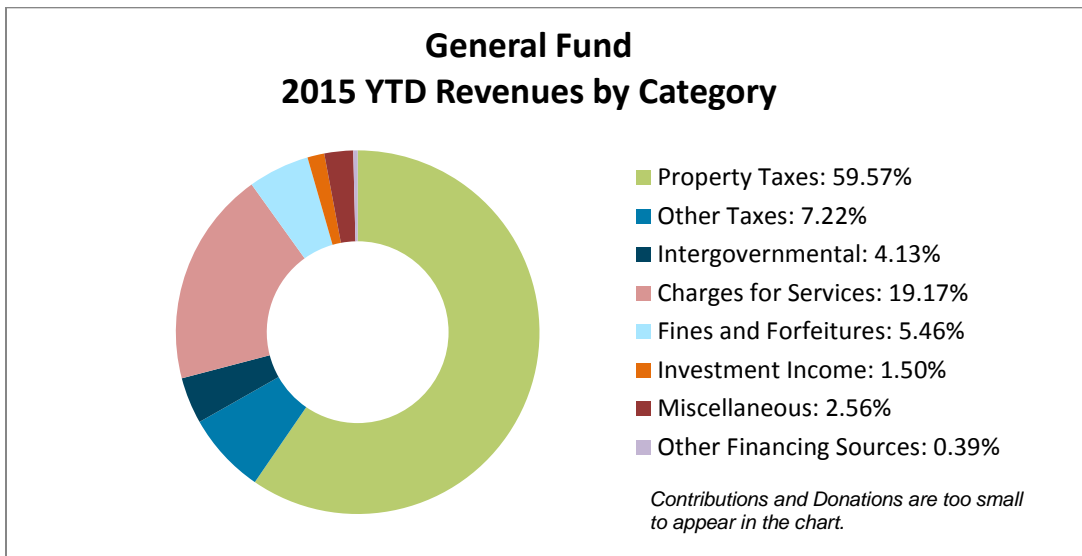
The priorities identified at the strategic planning sessions and the approach to the fiscal year 2016 budget are guiding the development of the upcoming financial plan. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2016 capital budgets. The capital review team will convene on June 22 to begin the evaluation process, and a recommendation will be presented to the Chairman in July. Departments are currently developing their fiscal year 2016 operating budgets and will submit them in July.

Residential and Commercial Property Tax Appeals

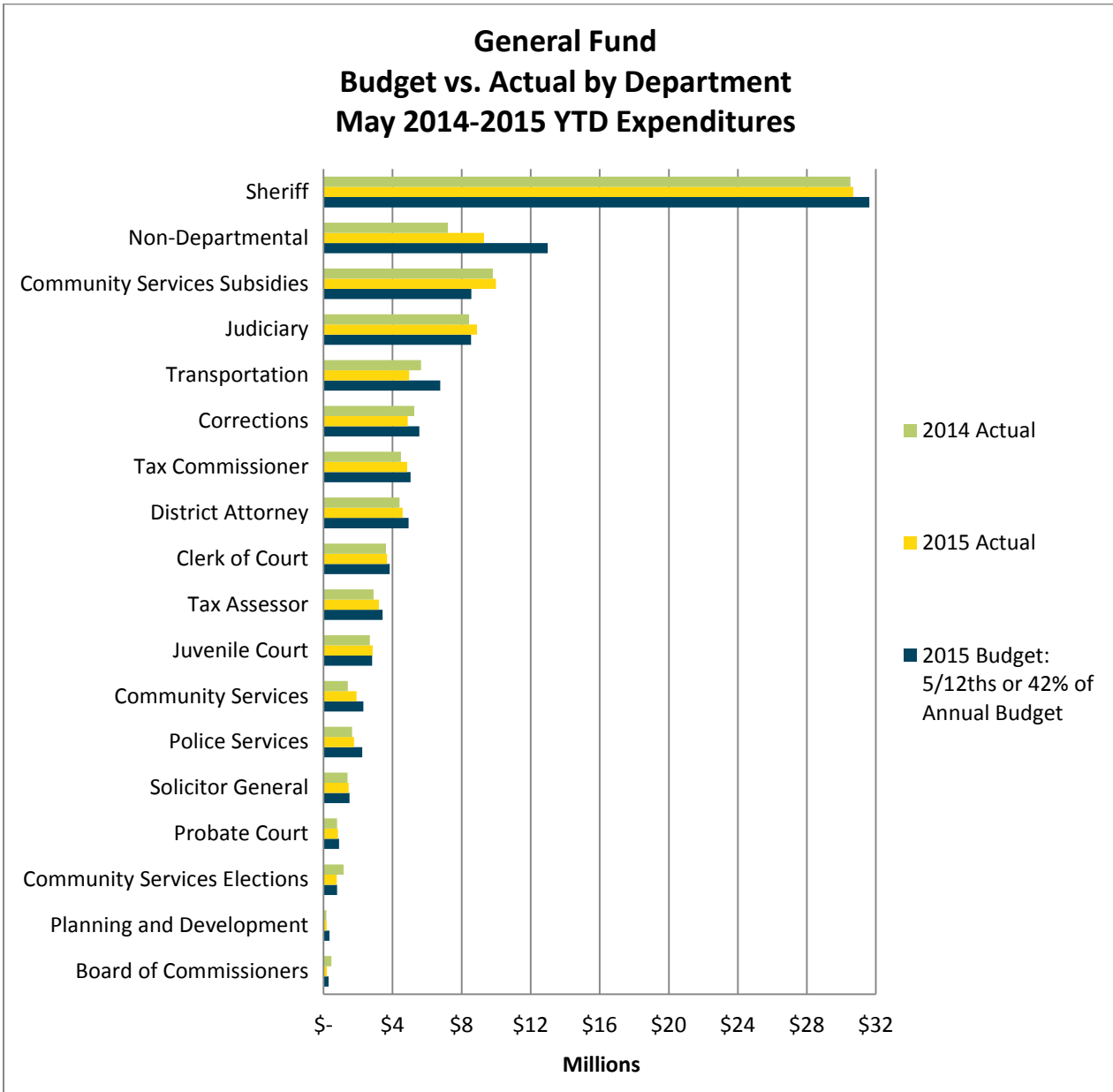
Notices of Current Assessment for the 2015 tax year for residential and commercial properties were mailed on April 3, 2015. During the 45 day appeal period, taxpayers filed 9,280 residential and commercial real property tax appeals, a 50 percent decrease from the number of appeals filed last year. As of May 26, 6 percent of the appeals have been settled.

General Fund (page 10)

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



Current year motor vehicle taxes and prior year property taxes make up nearly 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.



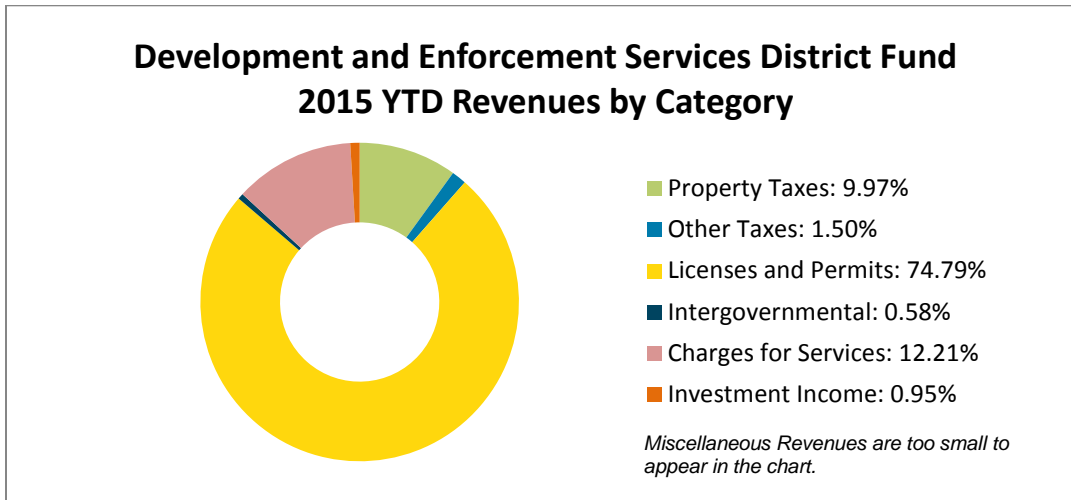
Non-Departmental expenditures are nearly 29 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and contributions to transit.

Community Services Subsidies are approximately 17 percent over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made two quarterly payments to most Community Services Subsidy recipients.

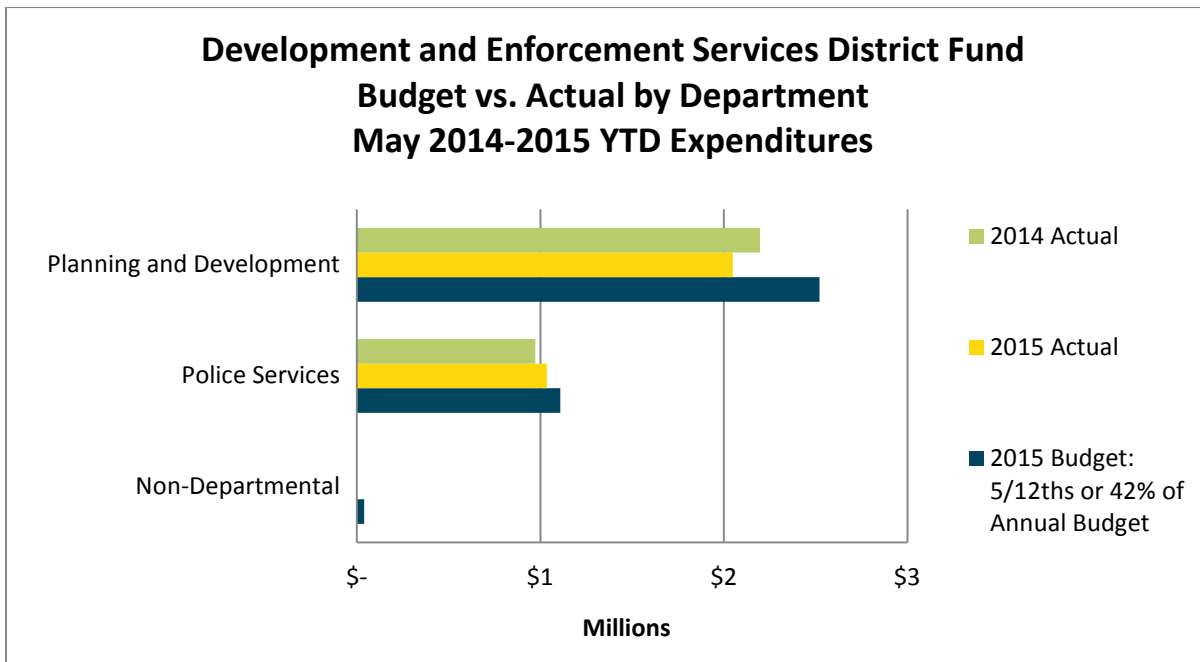
Judiciary expenditures are slightly over budget through the end of May. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared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

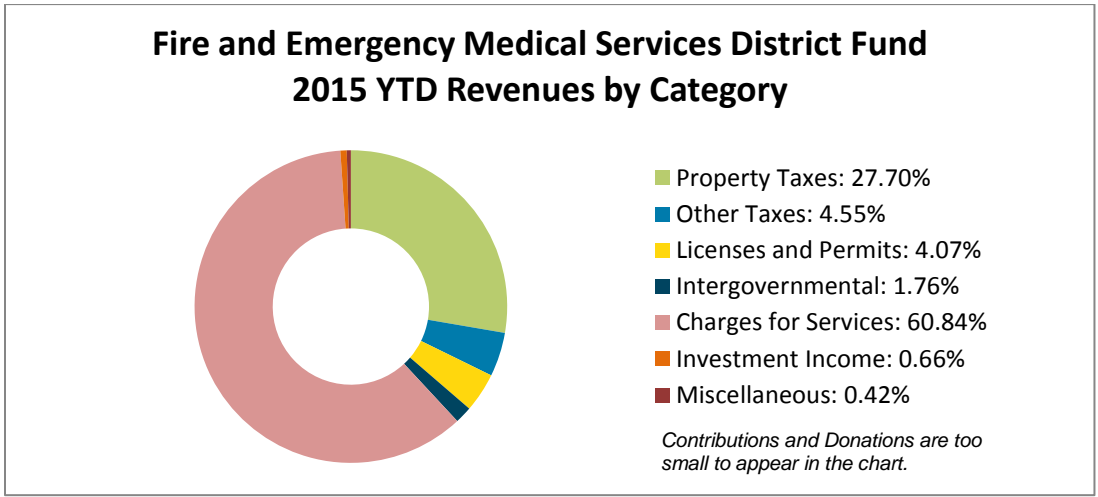


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.

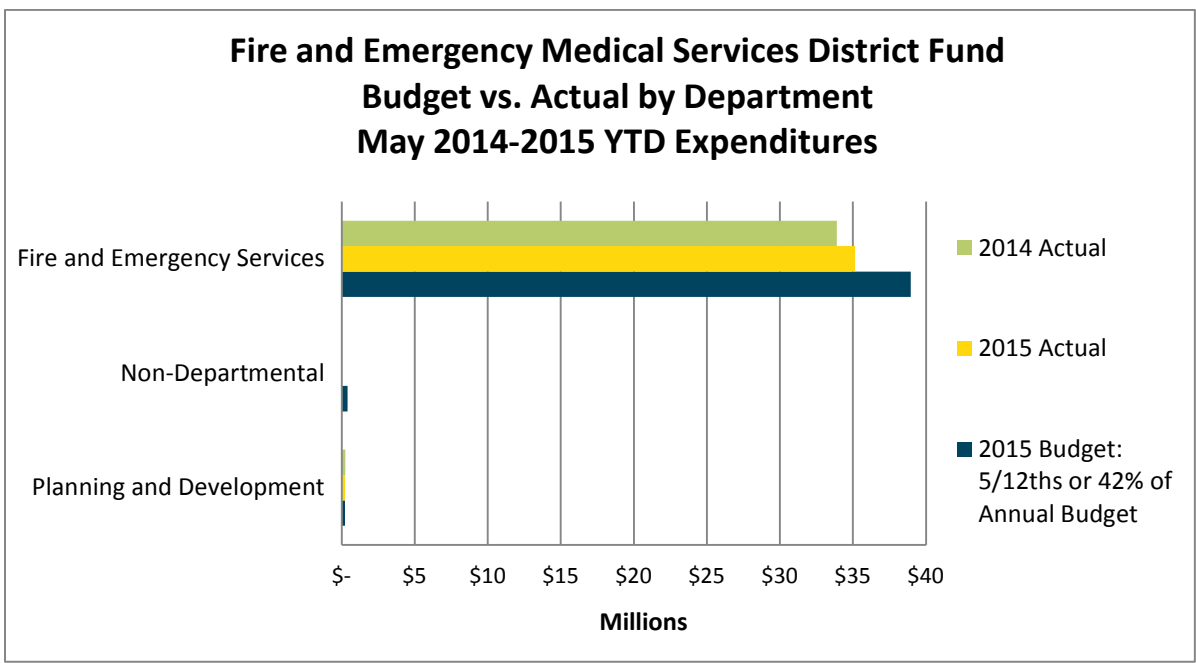


Fire and Emergency Medical Services District Fund (page 14)

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

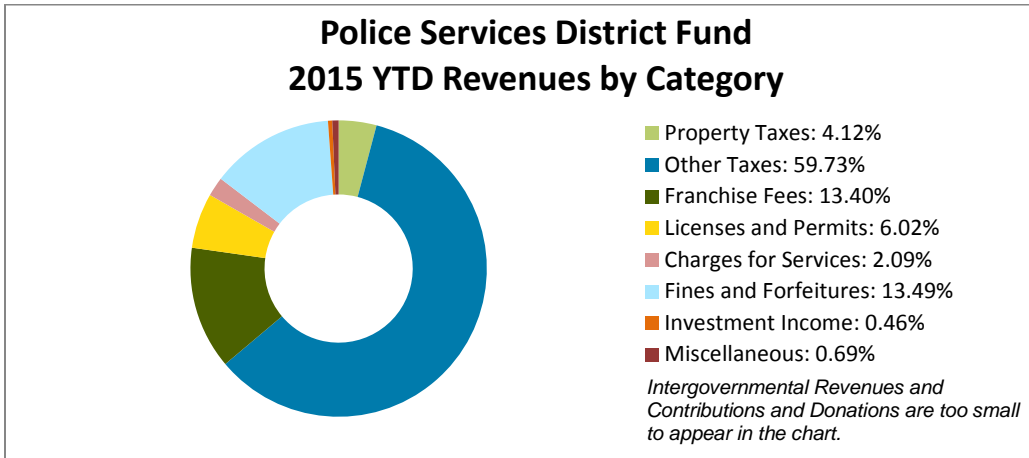


Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 80 percent of the fund's current annual budget.



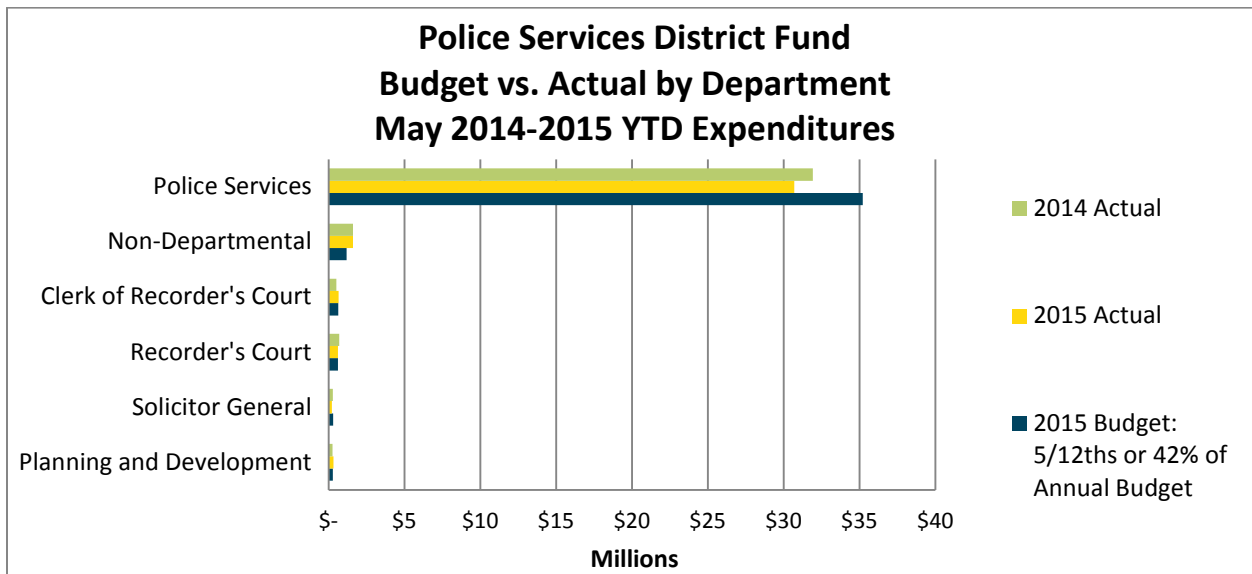
Police Services District Fund (page 16)

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



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

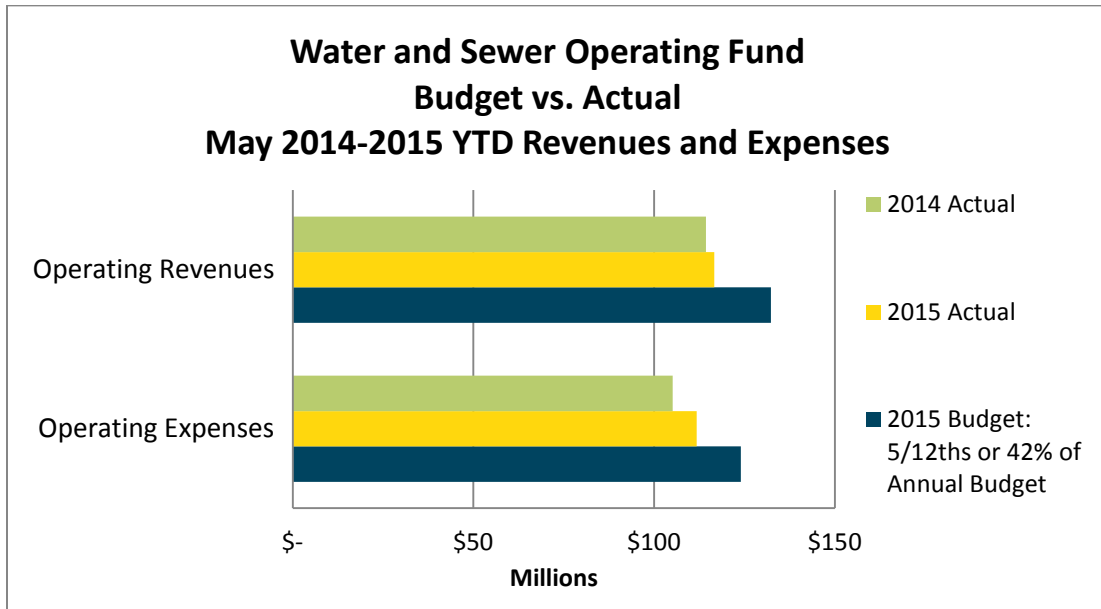
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately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



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 has made annual payments totaling \$1,620,636 to the cities within the County providing their own police services.

Water and Sewer Operating Fund (page 44)

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



Year-to-date Water and Sewer Operating Fund revenues through May 2015 came in approximately \$2.2 million above this same time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charge, sewer retail, and water base charge revenues.

Year-to-date Water and Sewer Operating Fund expenses through May 2015 came in approximately \$6.6 million above this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 11.9 percent, or \$15.7 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end. Consumption of water is seasonal in nature, and revenues are expected to increase in the coming months as demand increases with the warmer weather.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 9.9 percent, or \$12.2 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

Other Funds

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

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

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GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 20,390,990	9.54%	\$ 21,871,523	10.72%
Intergovernmental	2,843,219	2,843,219	1,261,021	44.35%	1,511,840	39.21%
Charges for Services	22,461,915	22,498,087	5,853,876	26.02%	5,431,208	21.35%
Fines and Forfeitures	5,442,405	5,454,405	1,666,988	30.56%	2,177,217	46.74%
Investment Income	513,291	513,291	458,851	89.39%	337,411	27.58%
Contributions and Donations	82,752	85,766	8,578	10.00%	19,216	21.40%
Miscellaneous	1,277,956	1,307,079	781,453	59.79%	925,853	66.05%
Other Financing Sources	197,864	197,864	118,476	59.88%	69,755	34.90%
TOTAL REVENUES	\$ 246,606,396	\$ 246,686,705	\$ 30,540,233	12.38%	\$ 32,344,023	13.42%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 188,131	26.08%	\$ 464,994	31.18%
Tax Assessor	8,205,627	8,205,627	3,204,339	39.05%	2,900,517	33.15%
Tax Commissioner	12,081,242	12,117,414	4,840,174	39.94%	4,488,389	39.19%
Transportation	16,486,993	16,247,207	4,953,031	30.49%	5,653,451	34.58%
Planning and Development	836,845	836,845	185,115	22.12%	162,956	24.90%
Police Services	5,465,614	5,395,614	1,766,258	32.74%	1,650,261	33.04%
Corrections	13,376,297	13,312,739	4,877,627	36.64%	5,256,039	38.14%
Community Services	5,572,992	5,531,009	1,910,715	34.55%	1,412,519	33.52%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	423,050	50.00%	417,100	49.65%
Board of Health	1,564,391	1,564,391	782,195	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%	8,698	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	775,013	775,013	206,884	26.69%	276,815	35.86%
Library Subsidy	15,818,068	15,818,068	7,796,534	49.29%	7,642,367	49.73%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Gwinnett Sexual Assault Center	117,250	117,250	58,625	50.00%	-	-
Total Community Services Subsidies	20,549,659	20,549,659	9,986,056	48.59%	9,799,998	49.25%
Community Services - Elections	1,902,553	1,881,388	767,704	40.81%	1,163,225	21.73%
Juvenile Court	6,414,973	6,750,873	2,843,908	42.13%	2,690,991	39.80%
Sheriff	75,228,755	75,866,855	30,681,806	40.44%	30,520,816	40.57%
Clerk of Court	9,203,505	9,203,505	3,680,767	39.99%	3,620,110	38.33%
Judiciary	17,622,406	20,494,006	8,894,226	43.40%	8,426,796	43.28%
Probate Court	2,150,318	2,178,618	827,416	37.98%	782,723	37.94%
District Attorney	11,814,052	11,814,052	4,584,594	38.81%	4,404,267	38.54%
Solicitor General	3,590,357	3,596,157	1,459,251	40.58%	1,384,134	37.77%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,150,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	2,498,073	41.67%	833,333	41.67%

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GENERAL FUND (001) continued

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Contribution to Transit	4,819,572	4,819,572	2,008,155	41.67%	1,664,708	41.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,221,000	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	649,209	49.71%	618,580	49.95%
Other Miscellaneous	100,773	150,773	43,992	29.18%	41,287	28.77%
Other Post-Employment Benefit Reserve	-	10,174	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	88,010	56.78%	39,455	43.84%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,917,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,258,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	342,500	-	0.00%	-	0.00%
Pension Reserve	-	3,198	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	-	0.00%	-	0.00%
800 MHZ Maintenance	2,883,874	2,883,874	2,515,648	87.23%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	94,522	47.84%	83,775	43.15%
Total Non-Departmental	35,085,530	31,178,302	9,297,609	29.82%	7,209,703	27.17%
Appropriations without Contribution to Fund Balance	246,308,949	245,881,101	94,948,727	38.62%	91,991,889	38.09%
Contribution to Fund Balance	297,447	805,604	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 246,606,396	\$ 246,686,705	\$ 94,948,727	38.49%	\$ 91,991,889	38.09%
Projected Fund Balance December 31	\$ 143,797,705	\$ 144,305,862				
Fund Balance as of Report Date			\$ 79,091,764			

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

The 2003 General Obligation Bond Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds. Principal and interest are paid in January and interest only is paid again in July.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 320,763	5.24%	\$ 323,368	5.52%
Intergovernmental	26,140	26,140	11,294	43.21%	7,964	42.32%
Investment Income	-	-	4,606	-	7	7.00%
TOTAL REVENUES	\$ 6,142,158	\$ 6,142,158	\$ 336,663	5.48%	\$ 331,339	5.64%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 3,852,738	93.01%	\$ 3,800,288	91.06%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	3,852,738	93.01%	3,800,288	91.06%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,142,158	\$ 6,142,158	\$ 3,852,738	62.73%	\$ 3,800,288	64.66%
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 9,436,210			

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 220,395	3.63%	\$ 237,556	4.09%
Licenses and Permits	3,031,775	3,031,775	1,436,394	47.38%	1,380,113	54.40%
Intergovernmental	24,666	24,666	11,097	44.99%	7,080	-
Charges for Services	411,218	411,218	234,597	57.05%	174,634	53.97%
Investment Income	21,002	21,002	18,171	86.52%	2,035	7.21%
Miscellaneous	-	-	1,116	-	4,415	-
Other Financing Sources	362,258	362,258	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,926,204	\$ 9,926,204	\$ 1,921,770	19.36%	\$ 1,805,833	19.90%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 6,051,708	\$ 2,048,401	33.85%	\$ 2,196,654	35.38%
Police Services	2,677,058	2,662,501	1,036,002	38.91%	971,877	38.60%
Non-Departmental	85,500	95,764	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,809,973	3,084,403	35.01%	3,168,531	35.94%
Contribution to Fund Balance	939,633	1,116,231	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,926,204	\$ 9,926,204	\$ 3,084,403	31.07%	\$ 3,168,531	34.91%
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,184,065				
Fund Balance as of Report Date			\$ 6,905,201			

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fire and Emergency Services	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 2,754,817	3.50%	\$ 3,074,682	4.08%
Licenses and Permits	701,282	701,282	347,411	49.54%	290,288	39.42%
Intergovernmental	346,938	346,938	150,284	43.32%	105,620	-
Charges for Services	13,831,285	13,831,285	5,195,946	37.57%	4,529,361	31.87%
Investment Income	68,438	68,438	56,115	81.99%	11,261	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	28,500	35,872	125.87%	145,030	186.59%
Other Financing Sources	3,220,068	3,220,068	-	0.00%	616	0.02%
TOTAL REVENUES	\$ 96,922,187	\$ 96,922,187	\$ 8,540,545	8.81%	\$ 8,156,958	8.70%
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 235,750	41.73%	\$ 252,872	41.33%
Fire and Emergency Services	94,274,048	93,496,485	35,140,535	37.58%	33,894,883	37.06%
Non-Departmental	920,200	948,807	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	95,010,288	35,376,285	37.23%	34,147,755	36.71%
Contribution to Fund Balance	1,145,438	1,911,899	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,922,187	\$ 96,922,187	\$ 35,376,285	36.50%	\$ 34,147,755	36.41%
Projected Fund Balance December 31	\$ 45,513,280	\$ 46,279,741				
Fund Balance as of Report Date			\$ 17,532,102			

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 1,901	46.83%	\$ 2,027	36.18%
Revenues without Use of Fund Balance	4,059	4,059	1,901	46.83%	2,027	36.18%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,827	\$ 24,827	\$ 1,901	7.66%	\$ 2,027	8.53%
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 1,207	4.86%	\$ 2,295	9.66%
TOTAL APPROPRIATIONS	\$ 24,827	\$ 24,827	\$ 1,207	4.86%	\$ 2,295	9.66%
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Fund Balance as of Report Date			\$ 799,041			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 18,620,628	34.14%	\$ 16,723,980	31.80%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	1,449,979	36.44%	1,358,268	31.44%
Intergovernmental	143,519	143,519	63,113	43.98%	43,793	-
Charges for Services	1,225,119	1,225,119	505,253	41.24%	547,038	43.03%
Fines and Forfeitures	9,929,773	9,929,773	3,251,072	32.74%	3,697,056	38.93%
Contributions and Donations	-	-	23,182	-	-	-
Investment Income	139,301	139,301	111,796	80.25%	25,937	72.83%
Miscellaneous	245,333	245,333	165,513	67.46%	239,395	114.88%
Other Financing Sources	1,610,034	1,610,034	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 98,957,182	\$ 98,957,182	\$ 24,190,536	24.45%	\$ 22,635,467	23.39%
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 321,436	46.30%	\$ 270,764	36.62%
Police Services	85,370,718	84,521,766	30,687,350	36.31%	31,922,023	35.94%
Recorder's Court	1,473,507	1,510,562	626,616	41.48%	702,093	40.45%
Solicitor General	751,210	751,210	211,233	28.12%	281,039	43.91%
Clerk of Recorder's Court	1,551,194	1,551,194	669,337	43.15%	524,541	38.46%
Non-Departmental	2,919,161	2,869,022	1,620,636	56.49%	1,620,636	56.64%
Appropriations without Contribution to Fund Balance	92,760,083	91,898,047	34,136,608	37.15%	35,321,096	36.73%
Contribution to Fund Balance	6,197,099	7,059,135	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 98,957,182	\$ 98,957,182	\$ 34,136,608	34.50%	\$ 35,321,096	36.49%
Projected Fund Balance December 31	\$ 49,590,224	\$ 50,452,260				
Fund Balance as of Report Date			\$ 33,447,053			

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RECREATION FUND (105)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 1,266,766	5.05%	\$ 1,276,251	5.54%
Intergovernmental	103,477	103,477	44,705	43.20%	31,525	59.70%
Charges for Services	4,015,471	4,015,471	1,493,359	37.19%	1,515,828	38.30%
Investment Income	52,375	52,375	30,608	58.44%	8,807	30.24%
Contributions and Donations	2,600	9,220	6,400	69.41%	-	0.00%
Miscellaneous	2,044,169	2,044,169	1,109,996	54.30%	1,088,621	60.65%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
TOTAL REVENUES	\$ 31,308,870	\$ 31,315,490	\$ 3,951,834	12.62%	\$ 3,921,032	13.58%
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,045,033	\$ 10,862,981	34.99%	\$ 10,162,042	35.48%
Support Services	150,491	150,491	58,284	38.73%	54,351	38.45%
Non-Departmental	15,000	18,347	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,213,871	10,921,265	34.99%	10,216,393	35.48%
Contribution to Fund Balance	3,769	101,619	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,308,870	\$ 31,315,490	\$ 10,921,265	34.87%	\$ 10,216,393	35.38%
Projected Fund Balance December 31	\$ 15,899,954	\$ 15,997,804				
Fund Balance as of Report Date			\$ 8,926,754			

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JIMMY CARTER BOULEVARD TAD FUND (161)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 379,608	\$ 379,608				
Fund Balance as of Report Date			\$ 379,608			

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INDIAN TRAIL TAD FUND (162)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	-	-	-	-	-	-
TOTAL REVENUES	-\$	-\$	-\$	-	-\$	-
Appropriations:						
Planning and Development	-	-	-	-	-	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	-\$	-\$	-\$	-	-\$	-
Projected Fund Balance December 31	\$ 89,489	\$ 89,489				
Fund Balance as of Report Date			\$ 89,489			

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PARK PLACE TAD FUND (163)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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LAKE LUCERNE TAD FUND (164)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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GWINNETT PLACE TAD FUND (165)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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SPEED HUMP FUND (003)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 1,323	1.13%	\$ 1,516	1.30%
Investment Income	5,899	5,899	3,047	51.65%	1,250	33.96%
TOTAL REVENUES	\$ 123,331	\$ 123,331	\$ 4,370	3.54%	\$ 2,766	2.29%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 36,969	30.54%	\$ 25,253	40.40%
Appropriations without Contribution to Fund Balance	121,065	121,065	36,969	30.54%	25,253	40.40%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 123,331	\$ 123,331	\$ 36,969	29.98%	\$ 25,253	20.93%
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,232,807			

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STREET LIGHTING FUND (002)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,889,401	\$ 63,037	0.91%	\$ 102,187	1.50%
Investment Income	8,542	8,542	5,540	64.86%	3,959	64.92%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,897,943	68,577	0.99%	127,490	1.87%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,742,625	\$ 7,747,394	\$ 68,577	0.89%	\$ 127,490	1.71%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,747,394	\$ 2,335,920	30.15%	\$ 2,368,276	31.76%
TOTAL APPROPRIATIONS	\$ 7,742,625	\$ 7,747,394	\$ 2,335,920	30.15%	\$ 2,368,276	31.76%
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Balance as of Report Date			\$ 259,854			

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AUTHORITY IMAGING FUND (020)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 258,746	28.02%	\$ 253,295	31.73%
Investment Income	-	-	1,122	-	681	39.57%
Revenues without Use of Fund Balance	923,321	923,321	259,868	28.14%	253,976	31.74%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 259,868	27.07%	\$ 253,976	13.34%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 116,254	12.11%	-	0.00%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 116,254	12.11%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,774,788			

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CORRECTIONS INMATE WELFARE FUND (085)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 32,764	45.82%	\$ 31,954	45.98%
Miscellaneous	7,700	7,700	3,368	43.74%	3,458	44.33%
TOTAL REVENUES	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 36,132</u>	45.62%	<u>\$ 35,412</u>	45.81%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 16,057	21.33%	\$ 22,101	27.11%
Appropriations without Contribution to Fund Balance	75,279	75,279	16,057	21.33%	22,101	27.11%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 16,057</u>	20.27%	<u>\$ 22,101</u>	27.11%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 125,917			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 329,421	34.89%	\$ 308,789	35.41%
Investment Income	-	-	672	-	504	32.64%
Miscellaneous	-	-	884	-	2,879	-
Revenues without Use of Fund Balance	944,147	944,147	330,977	35.06%	312,172	35.74%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,200,382	\$ 330,977	27.57%	\$ 312,172	25.17%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 172,446	32.27%	\$ 188,340	38.28%
Solicitor General	665,979	665,979	208,002	31.23%	217,600	29.08%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,200,382	\$ 380,448	31.69%	\$ 405,940	32.72%
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,322,541			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 202	100.50%
Investment Income	-	86	86	100.00%	2,420	454.03%
Revenues without Use of Fund Balance	-	86	86	100.00%	2,622	357.22%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,086	\$ 86	0.04%	\$ 2,622	1.22%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,086	\$ 28,447	13.23%	\$ 77,761	36.13%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,086	\$ 28,447	13.23%	\$ 77,761	36.13%
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 332,153			

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E-911 FUND (095)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 6,697,080	48.07%	\$ 5,865,587	44.53%
Investment Income	135,320	135,320	65,317	48.27%	71,849	58.39%
Miscellaneous	-	-	2,115	-	10,834	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	6,764,512	48.09%	5,948,270	44.74%
Use of Fund Balance	5,422,141	5,103,127	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 19,170,759	\$ 6,764,512	35.29%	\$ 5,948,270	33.43%
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,462,715	\$ 5,211,821	33.71%	\$ 4,815,579	33.70%
Non-Departmental	3,700,000	3,708,044	3,417,801	92.17%	3,220,837	91.93%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 19,170,759	\$ 8,629,622	45.01%	\$ 8,036,416	45.16%
Projected Fund Balance December 31	\$ 21,460,733	\$ 21,779,747				
Fund Balance as of Report Date			\$ 25,017,764			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 20,976	36.30%	\$ 20,770	32.58%
TOTAL REVENUES	\$ 57,784	\$ 57,784	\$ 20,976	36.30%	\$ 20,770	32.58%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 24,886	48.26%	\$ 18,933	29.71%
Appropriations without Contribution to Fund Balance	51,569	51,569	24,886	48.26%	18,933	29.71%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,784	\$ 57,784	\$ 24,886	43.07%	\$ 18,933	29.70%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 95,773			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenue:						
Fines and Forfeitures	\$ -	\$ 118,958	\$ 135,829	114.18%	\$ 35,880	100.00%
Revenues without Use of Fund Balance	-	118,958	135,829	114.18%	35,880	100.00%
Use of Fund Balance	1,034,149	915,191	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 135,829	13.13%	\$ 35,880	3.21%
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 155,233	15.01%	\$ 227,074	20.29%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 155,233	15.01%	\$ 227,074	20.29%
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,737,604				
Fund Balance as of Report Date			\$ 2,633,391			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenue:						
Fines and Forfeitures	\$ -	\$ 66,068	\$ 91,427	138.38%	\$ 209,521	112.15%
Miscellaneous	-	-	-	-	937	-
Revenues without Use of Fund Balance	-	66,068	91,427	138.38%	210,458	112.66%
Use of Fund Balance	880,240	814,172	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,240	\$ 880,240	\$ 91,427	10.39%	\$ 210,458	24.00%
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 186,344	21.17%	\$ 102,979	11.75%
TOTAL APPROPRIATIONS	\$ 880,240	\$ 880,240	\$ 186,344	21.17%	\$ 102,979	11.75%
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,055,044				
Fund Balance as of Report Date			\$ 2,774,299			

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SHERIFF INMATE FUND (090)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 204,075	36.65%	\$ 229,492	50.13%
Revenues without Use of Fund Balance	556,788	556,788	204,075	36.65%	229,492	50.13%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 558,183	\$ 558,183	\$ 204,075	36.56%	\$ 229,492	39.98%
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 234,451	42.00%	\$ 117,443	20.46%
TOTAL APPROPRIATIONS	\$ 558,183	\$ 558,183	\$ 234,451	42.00%	\$ 117,443	20.46%
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,296,677			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 27,783	\$ 27,783	100.00%	\$ 14,282	100.01%
Investment Income	-	61	83	136.07%	56	24.14%
Revenues without Use of Fund Balance	-	27,844	27,866	100.08%	14,338	98.79%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 102,844	\$ 27,866	27.10%	\$ 14,338	22.22%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 102,844	\$ 2,915	2.83%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 102,844	\$ 2,915	2.83%	\$ -	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 285,743			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 104,896	\$ 109,160	104.06%	\$ 115,617	111.47%
Investment Income	-	124	169	136.29%	241	27.36%
Revenues without Use of Fund Balance	-	105,020	109,329	104.10%	115,858	110.76%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 255,020	\$ 109,329	42.87%	\$ 115,858	45.51%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 255,020	\$ 9,080	3.56%	\$ 166,917	65.56%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 255,020	\$ 9,080	3.56%	\$ 166,917	65.56%
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 520,973			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,559	\$ 5,560	100.02%	\$ -	-
Investment Income	-	34	47	138.24%	48	29.27%
Other Financing Sources	-	-	-	-	2,025	-
Revenues without Use of Fund Balance	-	5,593	5,607	100.25%	2,073	1264.02%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 80,593	\$ 5,607	6.96%	\$ 2,073	1.91%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 64,094	\$ 64,094				
Fund Balance as of Report Date			\$ 144,701			

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STADIUM FUND (055)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 304,980	36.97%	\$ 329,576	39.95%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	130,942	13.04%	461,883	47.37%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	1,235,922	47.01%	1,191,459	54.16%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,678,596	\$ 2,678,596	\$ 1,235,922	46.14%	\$ 1,191,459	44.31%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 1,646,993	61.49%	\$ 1,630,614	60.64%
TOTAL APPROPRIATIONS	\$ 2,678,596	\$ 2,678,596	\$ 1,646,993	61.49%	\$ 1,630,614	60.64%
Projected Fund Balance December 31	\$ 967,312	\$ 967,312				
Fund Balance as of Report Date			\$ 605,704			

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TREE BANK FUND (040)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 20,000	200.00%	\$ 23,720	158.13%
TOTAL REVENUES	\$ 10,000	\$ 10,000	\$ 20,000	200.00%	\$ 23,720	158.13%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Fund Balance as of Report Date			\$ 201,883			

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TOURISM FUND (050)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 2,916,400	40.25%	\$ 2,601,846	37.68%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	2,233	186.08%	540	6.75%
Revenues without Use of Fund Balance	7,247,884	7,247,884	2,918,633	40.27%	2,602,386	37.65%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,618,070	\$ 7,618,070	\$ 2,918,633	38.31%	\$ 2,602,386	36.63%
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 1,491,420	55.44%	\$ 1,060,912	48.91%
Gwinnett Center Debt	4,928,005	4,928,005	1,276,503	25.90%	1,324,703	26.85%
TOTAL APPROPRIATIONS	\$ 7,618,070	\$ 7,618,070	\$ 2,767,923	36.33%	\$ 2,385,615	33.58%
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 7,704,230			

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AIRPORT OPERATING FUND (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 72,405	53.63%	\$ 64,240	47.59%
Miscellaneous - Rents	720,000	720,000	326,491	45.35%	328,767	46.02%
Revenues without Use of Net Position	855,000	855,000	398,896	46.65%	393,007	46.27%
Use of Net Position	87,444	87,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 942,444	\$ 942,444	\$ 398,896	42.33%	\$ 393,007	45.66%
Appropriations:						
Transportation*	\$ 942,444	\$ 942,444	\$ 319,105	33.86%	\$ 288,500	33.52%
TOTAL APPROPRIATIONS	\$ 942,444	\$ 942,444	\$ 319,105	33.86%	\$ 288,500	33.52%
Projected Net Position December 31	\$ 687,921	\$ 687,921				
Net Position as of Report Date			\$ 855,156			

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

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LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,511,983	43.06%	\$ 1,490,324	40.89%
Investment Income	8,800	8,800	3,707	42.13%	1,257	10.20%
Miscellaneous	22,000	22,000	8,391	38.14%	128,239	46.85%
Other Financing Sources	4,819,572	4,819,572	2,008,155	41.67%	1,664,708	41.67%
Revenues without Use of Net Position	8,361,376	8,361,376	3,532,236	42.24%	3,284,528	41.44%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 3,532,236	39.87%	\$ 3,284,528	41.44%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 11,725	10.97%	\$ 28,294	36.44%
Transportation	8,751,365	8,751,365	2,608,845	29.81%	2,528,847	32.40%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 2,620,570	29.58%	\$ 2,557,141	32.44%
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 1,450,063			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ 180,695	24.09%	\$ 181,076	25.15%
Charges for Services	42,667,577	42,667,577	18,081,579	42.38%	17,783,776	44.10%
Investment Income	202,986	202,986	142,924	70.41%	103,392	27.64%
Miscellaneous	50	50	1	2.00%	808	1616.00%
TOTAL REVENUES	\$ 43,620,613	\$ 43,620,613	\$ 18,405,199	42.19%	\$ 18,069,052	43.62%
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 405,321	27.01%	\$ 527,704	30.67%
Payments to Haulers	40,677,286	40,677,286	13,092,675	32.19%	12,795,641	33.37%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	13,497,996	32.00%	13,323,345	33.25%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 43,620,613	\$ 43,620,613	\$ 13,497,996	30.94%	\$ 13,323,345	32.16%
Projected Net Position December 31	\$ 12,492,169	\$ 12,509,071				
Net Position as of Report Date			\$ 15,974,191			

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

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STORMWATER OPERATING FUND (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 347,135	1.11%	\$ 412,309	1.34%
Investment Income	48,868	48,868	59,054	120.84%	7,701	20.52%
Miscellaneous	20,150	20,150	1,240	6.15%	16,039	114.56%
TOTAL REVENUES	\$ 31,297,058	\$ 31,297,058	\$ 407,429	1.30%	\$ 436,049	1.42%
Appropriations:						
Planning and Development	\$ 492,356	\$ 471,930	\$ 157,588	33.39%	\$ 162,668	34.88%
Water Resources*	30,584,141	30,448,341	2,975,270	9.77%	7,250,869	35.50%
Non-Departmental	30,000	35,870	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,956,141	3,132,858	10.12%	7,413,537	35.44%
Working Capital Reserve	190,561	340,917	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,297,058	\$ 31,297,058	\$ 3,132,858	10.01%	\$ 7,413,537	24.10%
Projected Net Position December 31	\$ 21,003,162	\$ 21,153,518				
Net Position as of Report Date			\$ 18,087,172			

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

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WATER AND SEWER OPERATING FUND (501)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 107,396,253	35.91%	\$ 106,790,761	36.26%
Investment Income	333,457	333,457	219,392	65.79%	22,814	22.86%
Contributions and Donations	17,870,000	17,870,000	8,665,183	48.49%	7,443,625	62.03%
Miscellaneous	240,000	240,000	342,236	142.60%	142,227	35.20%
TOTAL REVENUES	\$ 317,528,457	\$ 317,528,457	\$ 116,623,064	36.73%	\$ 114,399,427	37.26%
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,133,870	\$ 413,664	36.48%	\$ 498,355	40.38%
Water Resources*	297,134,628	296,406,059	111,350,503	37.57%	104,651,099	38.01%
Non-Departmental	50,000	89,937	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,629,866	111,764,167	37.55%	105,149,454	38.01%
Working Capital Reserve	19,147,164	19,898,591	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 317,528,457	\$ 317,528,457	\$ 111,764,167	35.20%	\$ 105,149,454	34.25%
Projected Net Position December 31	\$ 101,000,959	\$ 101,752,386				
Net Position as of Report Date			\$ 86,712,692			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 15,643,687	\$ 15,643,687	\$ 15,643,687			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 16,396,512	41.65%	\$ 21,124,995	41.67%
Investment Income	65,087	65,087	30,802	47.32%	3,575	23.24%
Miscellaneous	1,424,802	1,424,802	588,645	41.31%	642,837	41.70%
Other Financing Sources	-	-	17,217	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	17,033,176	41.69%	21,771,407	41.66%
Use of Net Position	9,626,129	9,189,323	-	0.00%	-	-
TOTAL REVENUES	\$ 50,486,779	\$ 50,049,973	\$ 17,033,176	34.03%	\$ 21,771,407	41.66%
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,454,130	\$ 1,399,277	31.42%	\$ 1,247,899	30.66%
Financial Services	7,905,530	7,812,401	2,991,267	38.29%	2,879,231	38.74%
Human Resources	3,359,705	3,316,983	1,157,421	34.89%	1,077,180	34.29%
Information Technology	22,328,293	22,183,841	9,142,107	41.21%	11,523,601	45.01%
Law	2,173,320	2,173,320	855,846	39.38%	602,631	30.88%
Support Services	9,523,380	9,372,128	3,023,799	32.26%	3,036,538	33.25%
Non-Departmental	721,500	737,170	116,631	15.82%	82,320	11.15%
TOTAL APPROPRIATIONS	\$ 50,486,779	\$ 50,049,973	\$ 18,686,348	37.34%	\$ 20,449,400	39.27%
Projected Net Position December 31	\$ 6,017,558	\$ 6,454,364				
Net Position as of Report Date			\$ 13,990,515			

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AUTO LIABILITY FUND (606)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 416,665	41.67%	\$ 416,672	41.67%
Investment Income	11,000	11,000	6,430	58.45%	(1,058)	-10.75%
Revenues without Use of Net Position	1,011,000	1,011,000	423,095	41.85%	415,614	41.16%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,015,272	\$ 1,015,272	\$ 423,095	41.67%	\$ 415,614	39.52%
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 204,690	20.16%	\$ 152,890	14.54%
TOTAL APPROPRIATIONS	\$ 1,015,272	\$ 1,015,272	\$ 204,690	20.16%	\$ 152,890	14.54%
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,292,154			

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FLEET MANAGEMENT FUND (610)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 2,265,765	\$ 2,265,765	\$ 2,265,765			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 1,918,155	32.26%	\$ 2,262,920	35.85%
Miscellaneous	282,000	282,000	260,228	92.28%	264,455	89.16%
TOTAL REVENUES	\$ 6,228,625	\$ 6,228,625	\$ 2,178,383	34.97%	\$ 2,527,375	38.24%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 2,218,270	36.69%	\$ 2,320,964	38.86%
Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	2,218,270	36.68%	2,320,964	38.77%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,228,625	\$ 6,228,625	\$ 2,218,270	35.61%	\$ 2,320,964	35.11%
Projected Net Position December 31	\$ 2,388,422	\$ 2,446,836				
Net Position as of Report Date			\$ 2,225,878			

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GROUP SELF-INSURANCE FUND (605)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 17,687,730	39.73%	\$ 16,077,486	39.45%
Investment Income	144,605	144,605	112,905	78.08%	62,752	42.63%
Miscellaneous	-	-	398,126	-	133,894	-
Revenues without Use of Net Position	44,664,270	44,664,270	18,198,761	40.75%	16,274,132	39.79%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,627,347	\$ 18,198,761	37.42%	\$ 16,274,132	33.82%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 17,359,069	35.70%	\$ 18,227,486	37.88%
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,627,347	\$ 17,359,069	35.70%	\$ 18,227,486	37.88%
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 35,921,080			

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RISK MANAGEMENT FUND (602)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 1,043,393	41.67%	\$ 1,458,336	41.67%
Investment Income	96,000	96,000	45,957	47.87%	60,404	41.83%
Miscellaneous	-	-	9,187	-	12,657	-
Revenues without Use of Net Position	2,600,142	2,600,142	1,098,537	42.25%	1,531,397	42.02%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,914,642	\$ 6,914,642	\$ 1,098,537	15.89%	\$ 1,531,397	22.33%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 3,699,854	53.51%	\$ 3,890,842	56.74%
TOTAL APPROPRIATIONS	\$ 6,914,642	\$ 6,914,642	\$ 3,699,854	53.51%	\$ 3,890,842	56.74%
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,507,122			

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WORKERS' COMPENSATION FUND (604)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 5/31/2015	Actuals YTD as of 5/31/2015		Actuals YTD as of 5/31/2014	% Actual to 5/31/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 916,667	41.67%	\$ 1,672,327	41.81%
Investment Income	40,000	40,000	47,874	119.69%	33,628	51.14%
Miscellaneous	-	-	-	-	8,336	-
Revenues without Use of Net Position	2,240,000	2,240,000	964,541	43.06%	1,714,291	42.17%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,316,621	\$ 4,316,621	\$ 964,541	22.34%	\$ 1,714,291	27.20%
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 1,159,780	26.87%	\$ 2,139,506	33.95%
TOTAL APPROPRIATIONS	\$ 4,316,621	\$ 4,316,621	\$ 1,159,780	26.87%	\$ 2,139,506	33.95%
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,714,343			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 05/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Charges for Services	\$ 22,461,915	\$ 22,498,087	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection sanitation and street light special assessment fee billing and collection, between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Fines and Forfeitures	5,442,405	5,454,405	12,000	GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
Contributions and Donations	82,752	85,766	3,014	GCID 20150451 Accept donations to Gwinnett County Animal Welfare and Enforcement Shelter	3,014	3,014
Miscellaneous	1,277,956	1,307,079	29,123	GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	17,200	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	11,850	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	73	73
				Total: Miscellaneous	29,123	29,123
<i>Total: General Fund</i>			80,309		32,137	80,309

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Contributions and Donations	2,600	9,220	6,620	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	620	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	6,000	6,000
<i>Subtotal</i>			6,620		6,620	6,620
Street Lighting Fund (002)						
Charges for Services	6,884,632	6,889,401	4,769	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
<i>Subtotal</i>			4,769		-	4,769
District Attorney Federal Asset Sharing Fund (080)						
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Subtotal</i>			86		-	86
E-911 Fund (095)						
Use of Fund Balance	5,422,141	5,103,127	(319,014)	To adjust budget for 90 day job vacancies	(25,979)	(319,014)
<i>Total: E-911 Fund</i>			(319,014)		(25,979)	(319,014)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	118,958	118,958	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	118,958
Use of Fund Balance	1,034,149	915,191	(118,958)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	(118,958)
<i>Subtotal</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	66,068	66,068	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	66,068
Use of Fund Balance	880,240	814,172	(66,068)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	(66,068)
<i>Subtotal</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	27,783	27,783	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	27,783
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Subtotal</i>			27,844		-	27,844
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	104,896	104,896	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	104,896
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Subtotal</i>			105,020		-	105,020
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	5,559	5,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,559
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>Subtotal</i>			5,593		-	5,593
Administrative Support Fund (665)						
Use of Net Position	9,626,129	9,189,323	(436,806)	To adjust budget for 90 day job vacancies	(111,722)	(436,806)
<i>Total: Administrative Support Fund</i>			(436,806)		(111,722)	(436,806)
Total Revenue Budget Adjustments			\$ (525,579)		\$ (98,944)	\$ (525,579)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 05/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Tax Commissioner	\$ 12,081,242	\$ 12,117,414	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Transportation	16,486,993	16,247,207	(239,786)	To adjust budget for 90 day job vacancies	(59,207)	(239,786)
Police Services	5,465,614	5,395,614	(70,000)	To adjust budget for 90 day job vacancies	-	(73,014)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	3,014	3,014
				Total: Police Services	3,014	(70,000)
Corrections	13,376,297	13,312,739	(63,558)	To adjust budget for 90 day job vacancies	-	(104,458)
				Transfer from Non-Departmental: Prisoner Medical Reserve	-	40,900
				Total: Corrections	-	(63,558)
Community Services	5,572,992	5,531,009	(41,983)	To adjust budget for 90 day job vacancies	(14,446)	(41,983)
Community Services - Elections	1,902,553	1,881,388	(21,165)	To adjust budget for 90 day job vacancies	-	(21,165)
Juvenile Court	6,414,973	6,750,873	335,900	Transfer from Non-Departmental: Court Reporter's Reserve	-	86,800
				Transfer from Non-Departmental: Indigent Defense Reserves	-	208,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	1,400	40,600
				Total: Juvenile Court	1,400	335,900
Sheriff	75,228,755	75,866,855	638,100	Transfer from Non-Departmental: Prisoner Medical Reserve	-	638,100
Judiciary	17,622,406	20,494,006	2,871,600	Transfer from Non-Departmental: Court Reporter's Reserve	-	848,900
				Transfer from Non-Departmental: Indigent Defense Reserve	-	1,847,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	175,400
				Total: Judiciary	-	2,871,600
Probate Court	2,150,318	2,178,618	28,300	Transfer from Non-Departmental: Indigent Defense Reserve	-	26,800
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	1,500
				Total: Probate Court	-	28,300
Solicitor General	3,590,357	3,596,157	5,800	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
Non-Departmental:						
Contingency	1,200,000	1,150,000	(50,000)	Transfer to Miscellaneous	-	(50,000)
Prisoner Medical Reserve	1,900,000	1,221,000	(679,000)	Transfer to Corrections	-	(40,900)
				Transfer to Sheriff	-	(638,100)
				Total: Prisoner Medical Reserve	-	(679,000)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Other Miscellaneous	100,773	150,773	50,000	Transfer from Non-Departmental: Contingency to establish budget for the County's participation in the Junior Achievement of Georgia's JA BizTown Program	-	50,000
Other Post-Employment Benefit Reserve	-	10,174	10,174	To adjust budget for 90 day job vacancies	1,577	10,174
Indigent Defense Reserve	6,000,000	3,917,400	(2,082,600)	Transfer to Juvenile Court	-	(208,500)
				Transfer to Judiciary	-	(1,847,300)
				Transfer to Probate Court	-	(26,800)
				Total: Indigent Defense Reserve	-	(2,082,600)
Court Reporter's Reserve	2,200,000	1,258,500	(941,500)	Transfer to Juvenile Court	-	(86,800)
				Transfer to Judiciary	-	(848,900)
				Transfer to Solicitor General	-	(5,800)
				Total: Court Reporter's Reserve	-	(941,500)
Court Interpreter's Reserve	560,000	342,500	(217,500)	Transfer to Juvenile Court	(1,400)	(40,600)
				Transfer to Judiciary	-	(175,400)
				Transfer to Probate Court	-	(1,500)
				Total: Court Interpreter's Reserve	(1,400)	(217,500)
Pension Reserve	-	3,198	3,198	To adjust budget for 90 day job vacancies	-	3,198
Total Non-Departmental			(3,907,228)		177	(3,907,228)
Contribution to Fund Balance	297,447	805,604	508,157	To adjust budget for 90 day job vacancies	72,076	467,034
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	17,200	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	11,850	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	73	73
Total: Contribution to Fund Balance				101,199	508,157	
Total: General Fund			80,309		32,137	80,309

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	6,224,013	6,051,708	(172,305)	To adjust budget for 90 day job vacancies	(19,909)	(172,305)
Police Services	2,677,058	2,662,501	(14,557)	To adjust budget for 90 day job vacancies	-	(14,557)
Non-Departmental	85,500	95,764	10,264	To adjust budget for 90 day job vacancies	426	10,264
Contribution to Fund Balance	939,633	1,116,231	176,598	To adjust budget for 90 day job vacancies	19,483	176,598
<i>Total: Development and Enforcement Services District Fund</i>						
			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	582,501	564,996	(17,505)	To adjust budget for 90 day job vacancies	(17,505)	(17,505)
Fire and Emergency Services	94,274,048	93,496,485	(777,563)	To adjust budget for 90 day job vacancies	(133,926)	(777,563)
Non-Departmental	920,200	948,807	28,607	To adjust budget for 90 day job vacancies	3,244	28,607
Contribution to Fund Balance	1,145,438	1,911,899	766,461	To adjust budget for 90 day job vacancies	148,187	766,461
<i>Total: Fire and Emergency Services District Fund</i>						
			-		-	-
Police Services District Fund (106)						
Police Services	85,370,718	84,521,766	(848,952)	To adjust budget for 90 day job vacancies	(145,588)	(889,227)
				Transfer from Non-Departmental: Inmate Medical Reserve	20,435	40,275
				Total: Police Services	(125,153)	(848,952)
Recorder's Court	1,473,507	1,510,562	37,055	Transfer from Non-Departmental: Indigent Defense Reserve	-	9,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	10,000	27,755
				Total: Recorder's Court	10,000	37,055
Non-Departmental	2,919,161	2,869,022	(50,139)	To adjust budget for 90 day job vacancies	3,117	27,191
				Transfer to Recorder's Court - From Indigent Defense Reserve	-	(9,300)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(10,000)	(27,755)
				Transfer to Police Services - From Inmate Medical Reserve	(20,435)	(40,275)
				Total: Non-Departmental	(27,318)	(50,139)
Contribution to Fund Balance	6,197,099	7,059,135	862,036	To adjust budget for 90 day job vacancies	142,471	862,036
<i>Total: Police Services District Fund</i>						
			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	31,139,610	31,045,033	(94,577)	To adjust budget for 90 day job vacancies	(32,487)	(101,197)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	6,000	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	620	620
				Total: Community Services	(25,867)	(94,577)
Non-Departmental	15,000	18,347	3,347	To adjust budget for 90 day job vacancies	696	3,347
Contribution to Fund Balance	3,769	101,619	97,850	To adjust budget for 90 day job vacancies	31,791	97,850
<i>Total: Recreation Fund</i>			6,620		6,620	6,620
Street Lighting Fund (002)						
Transportation	7,742,625	7,747,394	4,769	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
<i>Subtotal</i>			4,769		-	4,769
District Attorney Federal Asset Sharing (080)						
District Attorney	215,000	215,086	86	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	86
<i>Subtotal</i>			86		-	86
E-911 Fund (095)						
Police Services	15,789,773	15,462,715	(327,058)	To adjust budget for 90 day job vacancies	(26,547)	(327,058)
Non-Departmental	3,700,000	3,708,044	8,044	To adjust budget for 90 day job vacancies	568	8,044
<i>Total: E-911 Fund</i>			(319,014)		(25,979)	(319,014)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	102,844	27,844	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	27,844
<i>Subtotal</i>			27,844		-	27,844
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	255,020	105,020	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	105,020
<i>Subtotal</i>			105,020		-	105,020

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	80,593	5,593	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,593
<i>Subtotal</i>			5,593		-	5,593
Solid Waste Operating Fund (595)						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	-	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	-	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	-	16,902
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	492,356	471,930	(20,426)	To adjust budget for 90 day job vacancies	-	(20,426)
Water Resources	30,584,141	30,448,341	(135,800)	To adjust budget for 90 day job vacancies	(64,153)	(135,800)
Non-Departmental	30,000	35,870	5,870	To adjust budget for 90 day job vacancies	1,374	5,870
Working Capital Reserve	190,561	340,917	150,356	To adjust budget for 90 day job vacancies	62,779	150,356
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	1,196,665	1,133,870	(62,795)	To adjust budget for 90 day job vacancies	-	(62,795)
Water Resources	297,134,628	296,406,059	(728,569)	To adjust budget for 90 day job vacancies	(106,679)	(728,569)
Non-Departmental	50,000	89,937	39,937	To adjust budget for 90 day job vacancies	2,282	39,937
Working Capital Reserve	19,147,164	19,898,591	751,427	To adjust budget for 90 day job vacancies	104,397	751,427
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
Administrative Support Fund (665)						
County Administration	4,475,051	4,454,130	(20,921)	To adjust budget for 90 day job vacancies	-	(20,921)
Financial Services	7,905,530	7,812,401	(93,129)	To adjust budget for 90 day job vacancies	-	(93,129)
Human Resources	3,359,705	3,316,983	(42,722)	To adjust budget for 90 day job vacancies	(37,568)	(42,722)
Information Technology	22,328,293	22,183,841	(144,452)	To adjust budget for 90 day job vacancies	(66,639)	(144,452)
Support Services	9,523,380	9,372,128	(151,252)	To adjust budget for 90 day job vacancies	(9,957)	(151,252)
Non-Departmental	721,500	737,170	15,670	To adjust budget for 90 day job vacancies	2,442	15,670
<i>Total: Administrative Support Fund</i>			(436,806)		(111,722)	(436,806)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - May	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Fleet Management (610)						
Support Services	6,105,968	6,046,278	(59,690)	To adjust budget for 90 day job vacancies	(9,393)	(59,690)
Non-Departmental	-	1,276	1,276	To adjust budget for 90 day job vacancies	201	1,276
Working Capital Reserve	122,657	181,071	58,414	To adjust budget for 90 day job vacancies	9,192	58,414
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (525,579)		\$ (98,944)	\$ (525,579)