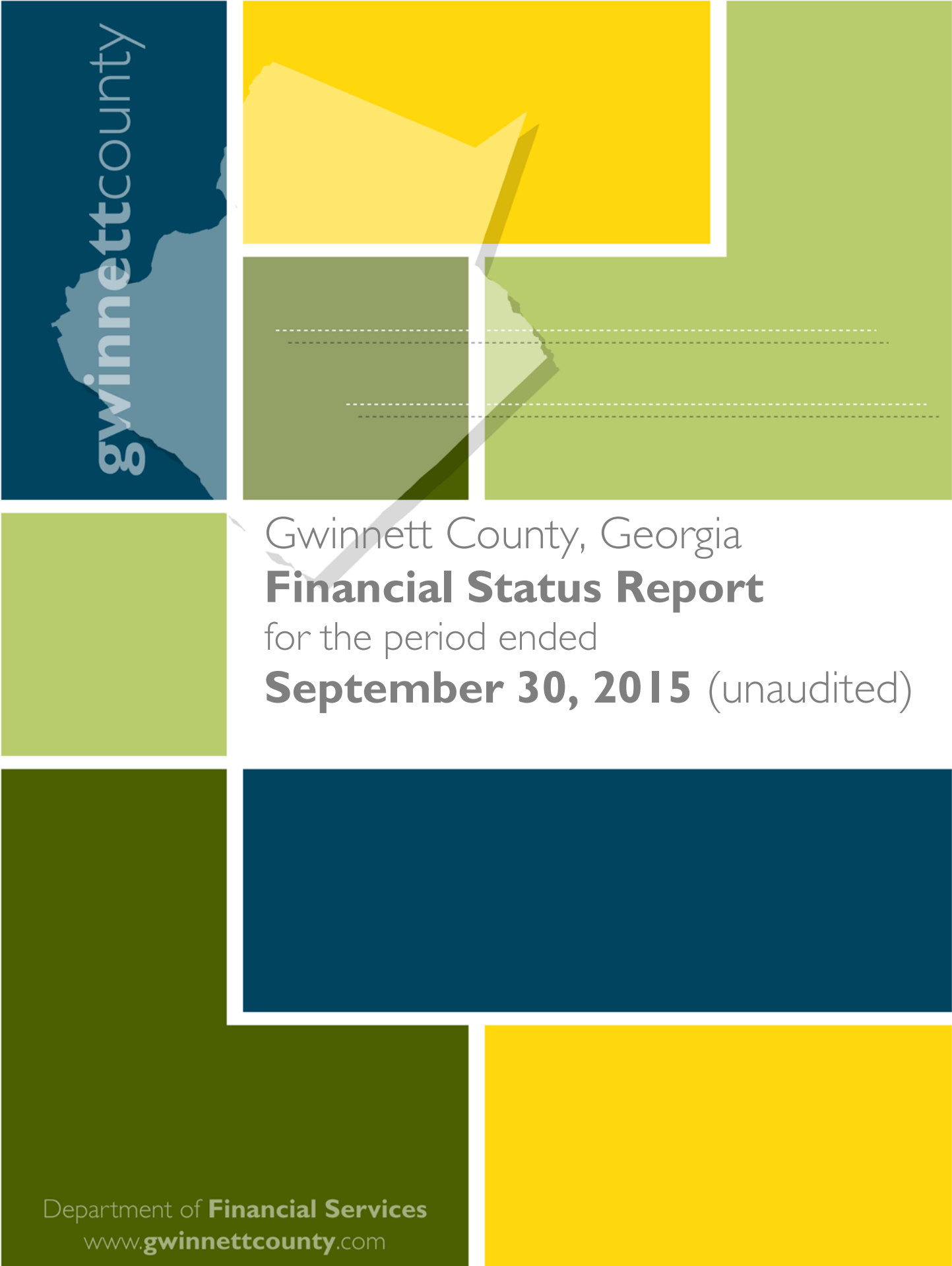




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Gwinnett County, Georgia
Financial Status Report
for the period ended
September 30, 2015 (unaudited)



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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: October 19, 2015

SUBJECT: Monthly Financial Report for the Period Ended September 30, 2015

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 51
Investment Update as of June 30, 2015	Page 62

Executive Summary

Notable events that occurred in September and early October included: 1) property tax collections and appeals processing, 2) the receipt of the Distinguished Budget Presentation Award, and 3) the completion of the Investment Update as of June 30, 2015. Highlights from these activities, as well as an update on school bus stop arm camera collections, are discussed below.

Property Taxes and 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 October 9, 98 percent of the appeals have been settled.

Year-to-date tax revenues are currently less than last year due to the timing of property tax billing. Real and personal property tax bills were mailed approximately two weeks later this year and consequently have a later due date of October 15. Last year they were due October 1.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. Gwinnett County has received this prestigious award for 27 years.

Investment Update as of June 30, 2015

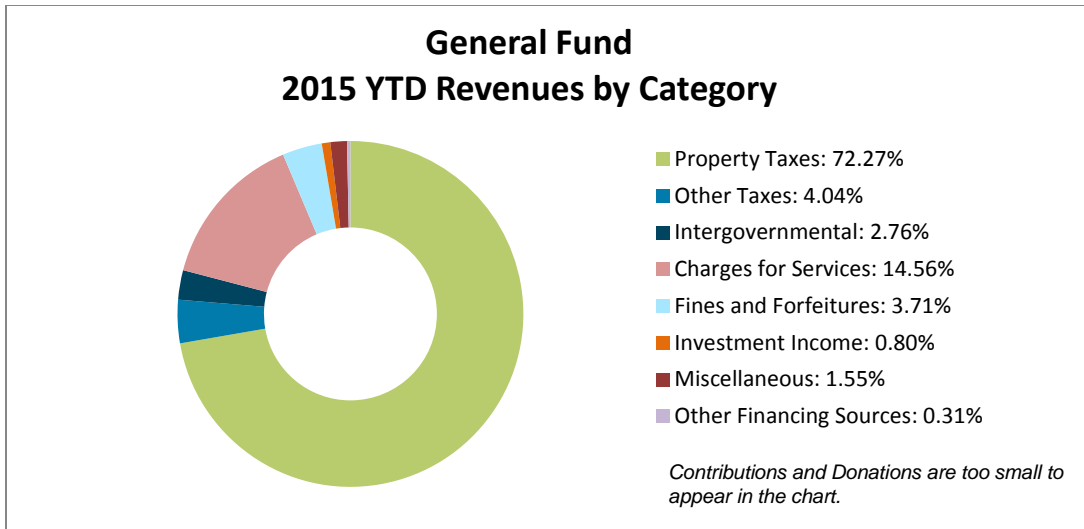
A mid-year update of the County's Investment Program as of June 30, 2015, is included in this report on pages 62-65. The Investment Update summarizes the County's financial position and investment activities through the first half of 2015.

School Bus Stop Arm Camera Collections

The Police Services District Fund recently began realizing the financial impact of school bus stop arm camera citations; these revenues are included in the Fines and Forfeitures revenue category on page 16. Through September, the County's portion of school bus stop arm camera collections has reached \$576,200.

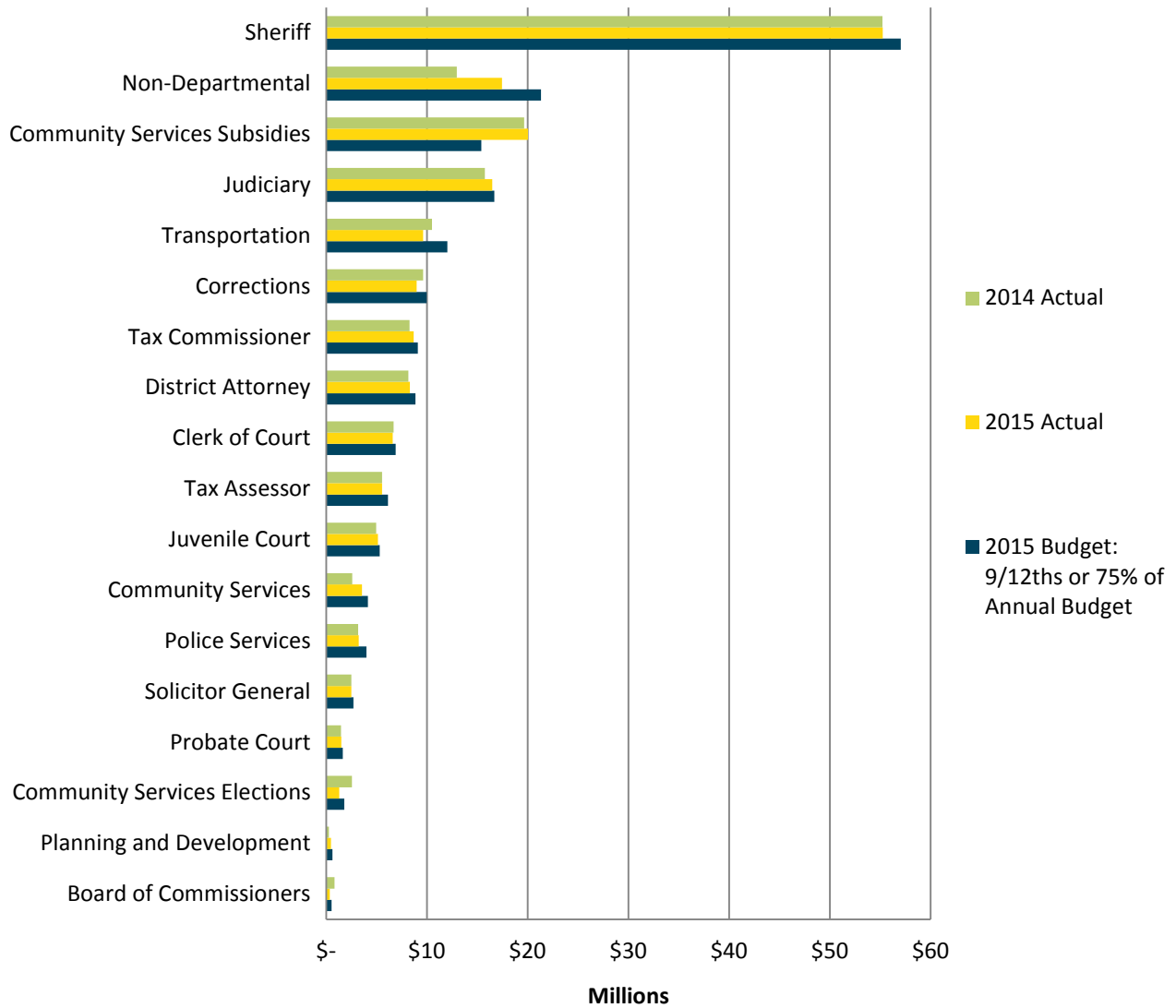
General Fund (page 10)

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.



Property Taxes, including motor vehicle taxes, make up approximately 72 percent of year-to-date revenues in the General Fund, as shown in the chart above. This percentage is expected to increase as the October 15 property tax bill due date approaches. Property Taxes represent approximately 84 percent of the fund's current annual budget.

General Fund Budget vs. Actual by Department September 2014-2015 YTD Expenditures

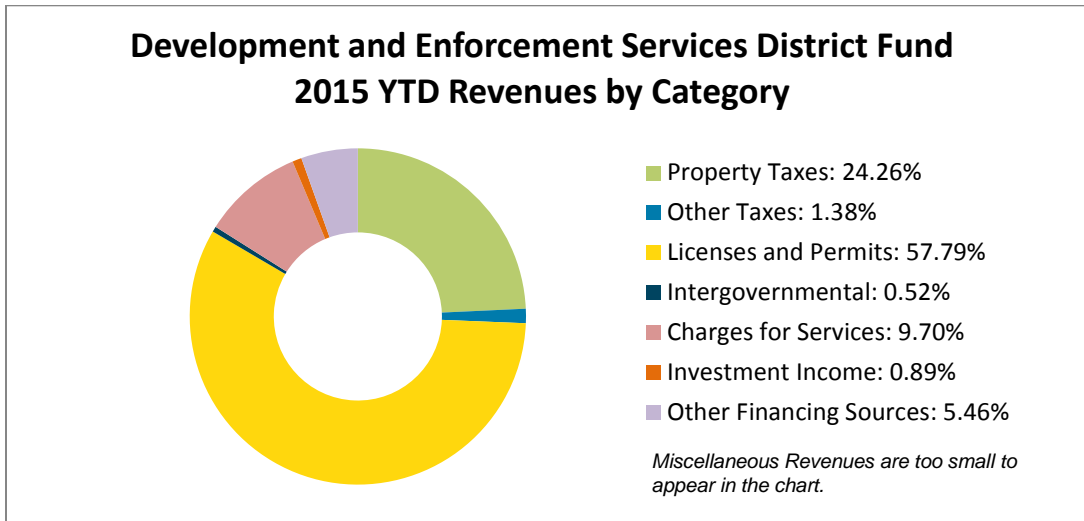


Non-Departmental expenditures are approximately 35 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and transit, as well as increases in the motor vehicle contribution.

Based on the percentage of the fiscal year that has lapsed, Community Services Subsidies are approximately 30 percent over budget, 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 all four quarterly payments to most Community Services Subsidy recipients.

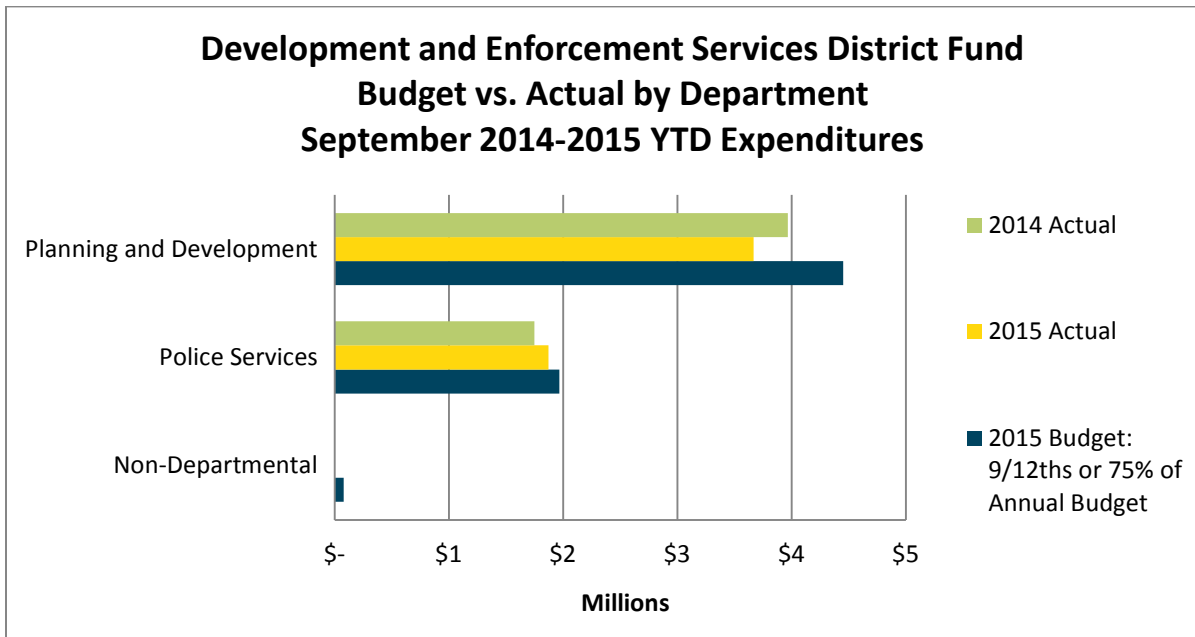
Development and Enforcement Services District Fund (page 13)

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



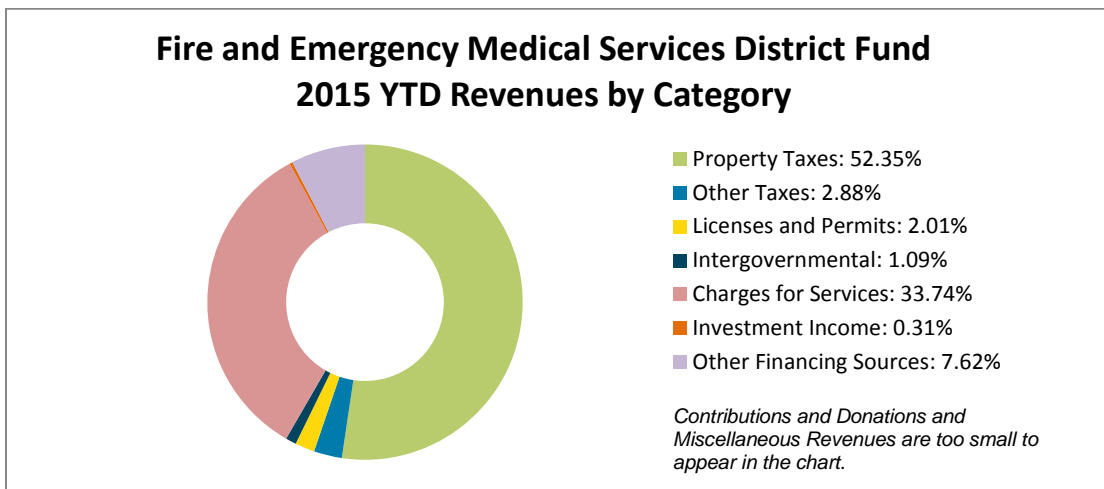
Although current year-to-date revenues collected are primarily from Licenses and Permits, as shown in the chart above, the main revenue source will shift to Property Taxes as the October 15 property tax bill due date approaches. Property Taxes represent approximately 61 percent of the fund's current annual budget.

Licenses and Permits revenues and Charges for Services revenues in the Development and Enforcement Services District Fund, as shown on page 13, are coming in higher than last year and are currently exceeding budgeted expectations. Licenses and Permits are up approximately 15 percent over last year, and Charges for Services are up approximately 23 percent over last year. These increases are the result of a rise in development permits.

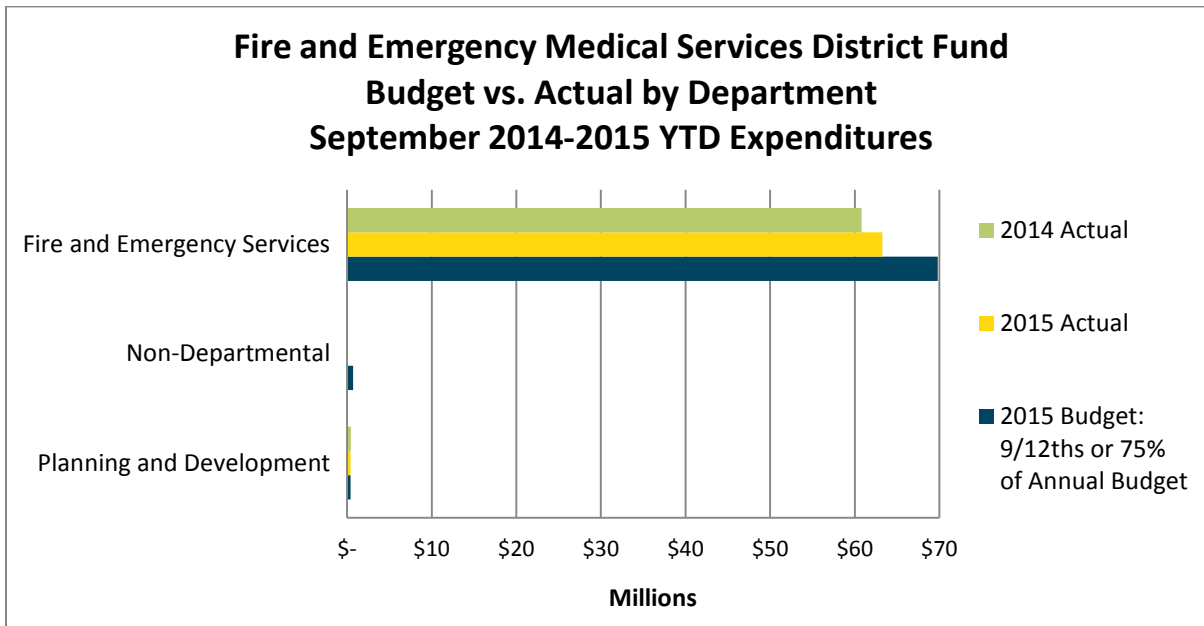


Fire and Emergency Medical Services District Fund (page 14)

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

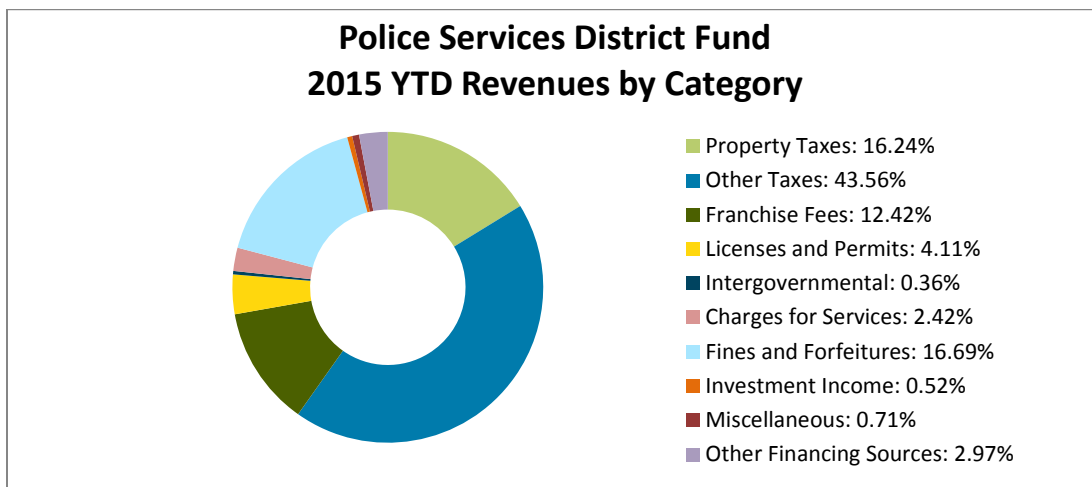


Property Taxes make up approximately 52 percent of year-to-date revenues in the Fire and Emergency Medical Services District Fund, as shown in the chart above. This percentage is expected to increase as the October 15 property tax bill due date approaches. Property Taxes represent approximately 80 percent of the fund’s current annual budget.



Police Services District Fund (page 16)

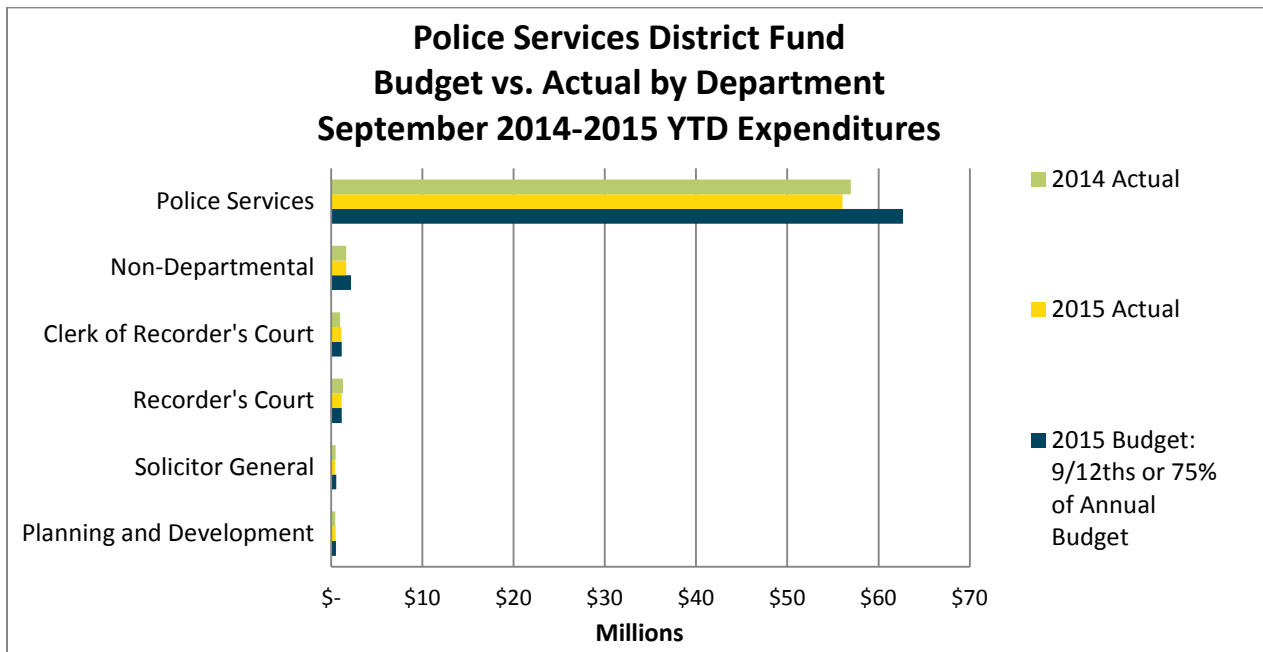
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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

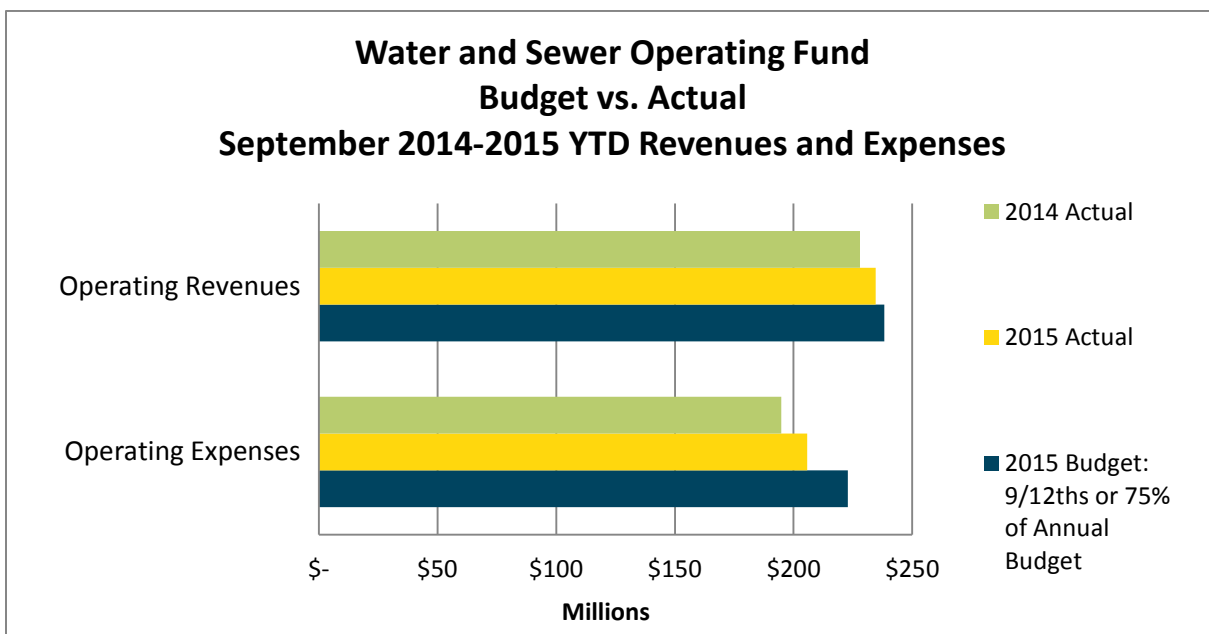
Although nearly 44 percent of year-to-date revenues collected are primarily from Other Taxes, as shown in the chart above, the main revenue sources will shift to Property Taxes and Insurance Premium Taxes as the October 15 property tax bill due date approaches. Property Taxes and Insurance Premium Taxes represent approximately 60 percent of the fund's current annual budget.

Despite the new revenues realized from school bus stop arm camera collections, Fines and Forfeitures in the Police Services District Fund are approximately \$629,000 lower compared to this same time last year. The County will continue to monitor these revenues throughout the remainder of the year.



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 September 2015 are approximately \$6.6 million higher than this same time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charges and sewer retail revenues. Additionally, year-to-date water consumption is 1.6 percent higher than this same time last year.

Year-to-date Water and Sewer Operating Fund expenses through September 2015 are approximately \$10.9 million higher than 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 1.5 percent, or \$3.5 million, under budget. Although usage is expected to decrease in the fall with the arrival of cooler temperatures, the Department of Water Resources is projecting revenues will end the year over budget. Due to the proper accounting of revenues in the period earned, revenues will appear to be understated by approximately one-half a month, or \$10.4 million, when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are approximately 7.7 percent, or \$17.1 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

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.

Revenues in the Speed Hump Fund (page 23) and Street Lighting Fund (page 24) are significantly lower this year compared to last year due to the timing of property tax billing. The majority of revenues in these funds are collected as special assessments with property tax bills. As previously discussed, property tax bills were mailed approximately two weeks later this year and have a due date of October 15. As of the date of this report, the Street Lighting Fund reflects negative equity; equity will become positive in the fourth quarter when fees are collected with property tax bills.

Miscellaneous revenues in the Local Transit Operating Fund (page 41) are significantly higher than this same time last year. The increase is primarily due to the receipt of a larger Compressed Natural Gas (CNG) fuel tax refund.

Both revenues and expenses in the Stormwater Operating Fund (page 43) are significantly lower compared to this same time last year. Revenues are lower due to the timing of property tax billing. The majority of revenues in the Stormwater Operating Fund are collected as fees with property tax bills. Expenses are lower 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 66,731,039	31.21%	\$ 152,337,648	74.65%
Intergovernmental	2,843,219	2,843,219	2,412,670	84.86%	2,931,398	76.03%
Charges for Services	22,461,915	22,571,287	12,732,603	56.41%	16,187,068	63.64%
Fines and Forfeitures	5,442,405	5,454,405	3,242,317	59.44%	3,659,152	78.55%
Investment Income	513,291	513,291	696,097	135.61%	771,048	63.02%
Contributions and Donations	82,752	85,766	24,211	28.23%	64,121	68.13%
Miscellaneous	1,277,956	1,307,079	1,351,574	103.40%	1,414,079	100.87%
Other Financing Sources	197,864	197,864	275,080	139.02%	157,455	67.91%
TOTAL REVENUES	\$ 246,606,396	\$ 246,759,905	\$ 87,465,591	35.45%	\$ 177,521,969	73.54%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 364,408	50.53%	\$ 829,895	55.64%
Financial Services	8,205,627	8,173,495	5,564,900	68.08%	5,562,195	64.11%
Tax Commissioner	12,081,242	12,117,414	8,700,795	71.80%	8,295,380	72.43%
Transportation	16,486,993	16,051,110	9,620,510	59.94%	10,517,830	64.48%
Planning and Development	836,845	836,845	475,953	56.87%	292,282	44.66%
Police Services	5,465,614	5,346,624	3,250,855	60.80%	3,173,910	63.88%
Corrections	13,376,297	13,293,084	8,971,377	67.49%	9,626,354	70.15%
Community Services	5,572,992	5,521,239	3,554,505	64.38%	2,591,461	61.49%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	846,100	100.00%	834,200	99.30%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,489,896	100.00%
Coalition for Health & Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Dept of Family & Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	117,250	100.00%	-	-
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	775,013	775,013	480,148	61.95%	534,133	69.20%
Library Subsidy	15,818,068	15,818,068	15,593,068	98.58%	15,368,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	20,549,659	20,549,659	20,029,794	97.47%	19,655,134	98.78%
Community Services - Elections	1,902,553	2,414,674	1,314,562	54.44%	2,564,103	47.90%
Juvenile Court	6,414,973	7,092,373	5,132,912	72.37%	4,954,656	71.21%
Sheriff	75,228,755	76,029,055	55,253,118	72.67%	55,212,783	73.08%
Clerk of Court	9,203,505	9,203,505	6,618,931	71.92%	6,696,758	70.91%
Judiciary	17,622,406	22,260,206	16,504,150	74.14%	15,744,000	76.44%
Probate Court	2,150,318	2,213,418	1,519,943	68.67%	1,469,638	70.48%
District Attorney	11,814,052	11,814,052	8,299,555	70.25%	8,154,316	71.36%
Solicitor General	3,590,357	3,600,557	2,501,081	69.46%	2,505,383	68.25%

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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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	616,714	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	4,496,531	75.00%	1,500,000	75.00%
Contribution to Local Transit	4,819,572	4,819,572	3,614,679	75.00%	2,996,474	75.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,048,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	1,081,932	82.84%	1,030,013	83.17%
Other Miscellaneous	100,773	150,773	82,772	54.90%	92,584	64.53%
OPEB Reserve	-	16,921	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	120,410	77.68%	99,955	64.49%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	2,590,900	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	588,300	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	192,300	-	0.00%	-	0.00%
Pension Reserve	-	15,058	-	0.00%	-	0.00%
Motor Vehicle Contribution	5,192,360	5,192,360	3,868,069	74.50%	3,118,107	56.45%
800 MHZ Maintenance	2,883,874	2,883,874	2,561,524	88.82%	2,528,565	95.28%
Other Governmental Agencies	197,563	273,795	237,753	86.84%	193,730	67.82%
Total Non-Departmental	35,085,530	28,420,555	17,463,670	61.45%	12,959,428	51.99%
Appropriations without Contribution to Fund Balance	246,308,949	245,659,096	175,141,019	71.29%	170,805,506	70.76%
Contribution to Fund Balance	297,447	1,100,809	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 246,606,396	\$ 246,759,905	\$ 175,141,019	70.98%	\$ 170,805,506	70.76%
Projected Fund Balance December 31	\$ 143,797,705	\$ 144,601,067				
Fund Balance as of Report Date			\$ 55,824,830			

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2003 G.O. 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 1,589,246	25.98%	\$ 4,557,406	77.79%
Intergovernmental	26,140	26,140	25,851	98.89%	21,100	112.13%
Investment Income	-	-	8,742	-	158	158.00%
TOTAL REVENUES	\$ 6,142,158	\$ 6,142,158	\$ 1,623,839	26.44%	\$ 4,578,664	77.90%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 4,138,475	99.91%	\$ 4,173,025	99.99%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	4,138,475	99.91%	4,173,025	99.99%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,142,158	\$ 6,142,158	\$ 4,138,475	67.38%	\$ 4,173,025	71.00%
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 10,437,649			

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Development & Enforcement 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 1,268,454	20.88%	\$ 4,177,617	72.01%
Licenses and Permits	3,031,775	3,031,775	2,858,431	94.28%	2,492,545	98.26%
Intergovernmental	24,666	24,666	25,651	103.99%	19,138	-
Charges for Services	411,218	411,218	480,087	116.75%	390,372	120.65%
Investment Income	21,002	21,002	44,050	209.74%	5,930	21.01%
Miscellaneous	-	-	1,940	-	5,551	-
Other Financing Sources	362,258	362,258	269,865	74.50%	217,542	56.39%
TOTAL REVENUES	<u>\$ 9,926,204</u>	<u>\$ 9,926,204</u>	<u>\$ 4,948,478</u>	49.85%	<u>\$ 7,308,695</u>	80.53%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 5,935,940	\$ 3,666,986	61.78%	\$ 3,965,830	64.66%
Police Services	2,677,058	2,622,312	1,871,270	71.36%	1,749,278	69.87%
Non-Departmental:						
OPEB Reserve	-	7,273	-	0.00%	-	0.00%
Pension Reserve	-	12,279	-	0.00%	-	0.00%
Non-Departmental D&E	85,500	85,500	-	0.00%	-	0.00%
Total Non-Departmental	<u>85,500</u>	<u>105,052</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>8,986,571</u>	<u>8,663,304</u>	<u>5,538,256</u>	63.93%	<u>5,715,108</u>	65.45%
Contribution to Fund Balance	939,633	1,262,900	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,926,204</u>	<u>\$ 9,926,204</u>	<u>\$ 5,538,256</u>	55.79%	<u>\$ 5,715,108</u>	62.97%
Projected Fund Balance December 31	<u>\$ 9,007,467</u>	<u>\$ 9,330,734</u>				
Fund Balance as of Report Date			<u>\$ 7,478,056</u>			

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Fire and EMS 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 17,389,841	22.09%	\$ 53,765,339	71.38%
Licenses and Permits	701,282	701,282	632,767	90.23%	575,220	78.12%
Intergovernmental	346,938	346,938	343,726	99.07%	280,455	-
Charges for Services	13,831,285	13,831,285	10,622,168	76.80%	9,576,110	67.38%
Investment Income	68,438	68,438	96,160	140.51%	16,931	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	34,764	63,117	181.56%	172,267	221.53%
Other Financing Sources	3,220,068	3,220,068	2,398,803	74.50%	1,934,326	56.48%
TOTAL REVENUES	<u>\$ 96,922,187</u>	<u>\$ 96,928,451</u>	<u>\$ 31,546,682</u>	32.55%	<u>\$ 66,320,748</u>	70.72%
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 413,103	73.12%	\$ 455,312	74.41%
Fire and Emergency Services	94,274,048	93,043,575	63,240,020	67.97%	60,799,783	66.98%
Non-Departmental:						
OPEB Reserve	-	26,416	-	0.00%	-	0.00%
Pension Reserve	-	28,753	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,200	920,200	-	0.00%	-	0.00%
Total Non-Departmental	<u>920,200</u>	<u>975,369</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	94,583,940	63,653,123	67.30%	61,255,095	66.33%
Contribution to Fund Balance	1,145,438	2,344,511	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,922,187</u>	<u>\$ 96,928,451</u>	<u>\$ 63,653,123</u>	65.67%	<u>\$ 61,255,095</u>	65.32%
Projected Fund Balance December 31	<u>\$ 45,513,280</u>	<u>\$ 46,712,353</u>				
Fund Balance as of Report Date			<u>\$ 12,261,401</u>			

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Loganville EMS 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenues:						
Investment Income	\$ 4,059	\$ 4,059	\$ 3,898	96.03%	\$ 3,649	65.13%
Revenues without Use of Fund Balance	4,059	4,059	3,898	96.03%	3,649	65.13%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,827	\$ 24,827	\$ 3,898	15.70%	\$ 3,649	15.36%
Appropriations:						
Loganville EMS	\$ 24,827	\$ 24,827	\$ 21,774	87.70%	\$ 18,130	76.34%
TOTAL APPROPRIATIONS	\$ 24,827	\$ 24,827	\$ 21,774	87.70%	\$ 18,130	76.34%
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Fund Balance as of Report Date			\$ 780,471			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 29,139,401	53.43%	\$ 42,310,029	80.44%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	1,659,507	41.70%	1,574,394	36.45%
Intergovernmental	143,519	143,519	143,373	99.90%	118,881	-
Charges for Services	1,225,119	1,225,119	976,813	79.73%	994,132	78.20%
Fines and Forfeitures	9,929,773	9,929,773	6,732,629	67.80%	7,362,005	77.53%
Investment Income	139,301	139,301	210,913	151.41%	57,033	160.15%
Contributions and Donations	-	-	-	-	7,319	-
Miscellaneous	245,333	245,333	288,369	117.54%	397,617	190.80%
Other Financing Sources	1,610,034	1,610,034	1,199,401	74.50%	966,855	56.46%
TOTAL REVENUES	\$ 98,957,182	\$ 98,957,182	\$ 40,350,406	40.78%	\$ 53,788,265	55.58%
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 489,494	70.50%	\$ 437,744	59.20%
Police Services	85,370,718	83,597,581	56,047,351	67.04%	56,967,182	64.48%
Recorder's Court	1,473,507	1,544,962	1,136,803	73.58%	1,280,564	73.51%
Solicitor General	751,210	751,210	421,828	56.15%	479,949	74.99%
Clerk of Recorder's Court	1,551,194	1,551,194	1,109,336	71.51%	954,410	69.97%
Non-Departmental:						
OPEB Reserve	-	38,467	-	0.00%	-	0.00%
Pension Reserve	-	23,993	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	2,798,525	2,686,795	1,500,000	55.83%	1,500,000	55.23%
Total Non-Departmental	2,919,161	2,869,891	1,620,636	56.47%	1,620,636	56.52%
Appropriations without Contribution to Fund Balance	92,760,083	91,009,131	60,825,448	66.83%	61,740,485	64.52%
Contribution to Fund Balance	6,197,099	7,948,051	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 98,957,182	\$ 98,957,182	\$ 60,825,448	61.47%	\$ 61,740,485	63.79%
Projected Fund Balance December 31	\$ 49,590,224	\$ 51,341,176				
Fund Balance as of Report Date			\$ 22,918,083			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 6,227,968	24.85%	\$ 17,162,870	74.49%
Intergovernmental	103,477	105,823	102,587	96.94%	83,525	158.16%
Charges for Services	4,015,471	4,015,471	3,444,158	85.77%	3,310,410	83.65%
Investment Income	52,375	52,375	53,230	101.63%	21,973	75.45%
Contributions and Donations	2,600	10,430	7,610	72.96%	-	0.00%
Miscellaneous	2,044,169	2,044,169	1,809,050	88.50%	1,673,373	92.57%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 31,308,870</u>	<u>\$ 31,319,046</u>	<u>\$ 11,644,603</u>	37.18%	<u>\$ 22,252,151</u>	77.03%
Appropriations:						
Community Services	\$ 31,139,610	\$ 30,985,127	\$ 21,828,709	70.45%	\$ 20,420,977	71.69%
Support Services	150,491	150,491	112,136	74.51%	104,247	73.74%
Non-Departmental:						
OPEB Reserve	-	3,418	-	0.00%	-	0.00%
Pension Reserve	-	2,049	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	15,000	15,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>15,000</u>	<u>20,467</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,156,085	21,940,845	70.42%	20,525,224	71.64%
Contribution to Fund Balance	3,769	162,961	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 31,308,870</u>	<u>\$ 31,319,046</u>	<u>\$ 21,940,845</u>	70.06%	<u>\$ 20,525,224</u>	71.05%
Projected Fund Balance December 31	\$ 15,899,954	\$ 16,059,146				
Fund Balance as of Report Date			\$ 5,599,943			

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Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 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	<u>\$ -</u>	<u>\$ -</u>				
Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

The Indian Trail TAD Fund 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	\$ -	\$ -	\$ 9,292	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,292</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>			
Projected Fund Balance December 31	<u>\$ 89,489</u>	<u>\$ 89,489</u>				
Fund Balance as of Report Date			\$ 98,781			

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Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ 19,988	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,988</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	<u>\$ 379,608</u>	<u>\$ 379,608</u>				
Fund Balance as of Report Date			<u>\$ 399,596</u>			

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Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 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 Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

The Park Place TAD Fund 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 2,452	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,452</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 Balance as of Report Date			\$ 2,452			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 16,512	14.06%	\$ 91,305	78.07%
Investment Income	5,899	5,899	6,056	102.66%	1,325	36.00%
TOTAL REVENUES	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 22,568</u>	18.30%	<u>\$ 92,630</u>	76.79%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 69,679	57.56%	\$ 58,933	94.28%
Appropriations without Contribution to Fund Balance	121,065	121,065	69,679	57.56%	58,933	94.28%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 69,679</u>	56.50%	<u>\$ 58,933</u>	48.85%
Projected Fund Balance December 31	<u>\$ 1,267,672</u>	<u>\$ 1,267,672</u>				
Fund Balance as of Report Date			<u>\$ 1,218,295</u>			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,904,870	\$ 818,346	11.85%	\$ 5,231,382	76.70%
Investment Income	8,542	8,542	5,600	65.56%	4,064	66.64%
Miscellaneous	-	-	23,525	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,913,412	847,471	12.26%	5,256,790	77.00%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,742,625</u>	<u>\$ 7,762,863</u>	<u>\$ 847,471</u>	10.92%	<u>\$ 5,256,790</u>	70.42%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,762,863	\$ 4,671,081	60.17%	\$ 4,768,442	63.88%
TOTAL APPROPRIATIONS	<u>\$ 7,742,625</u>	<u>\$ 7,762,863</u>	<u>\$ 4,671,081</u>	60.17%	<u>\$ 4,768,442</u>	63.88%
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Deficit as of Report Date			\$ (1,296,413)			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 483,715	52.39%	\$ 496,245	62.16%
Investment Income	-	-	2,016	-	1,456	84.60%
Revenues without Use of Fund Balance	923,321	923,321	485,731	52.61%	497,701	62.20%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 485,731	50.60%	\$ 497,701	26.13%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 625,031	65.11%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 625,031	65.11%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,491,874			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 60,073	84.02%	\$ 58,215	83.76%
Miscellaneous	7,700	7,700	5,505	71.49%	5,946	76.23%
TOTAL REVENUES	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 65,578</u>	82.80%	<u>\$ 64,161</u>	78.72%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 27,366	36.35%	\$ 33,467	41.06%
Appropriations without Contribution to Fund Balance	75,279	75,279	27,366	36.35%	33,467	41.06%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 27,366</u>	34.55%	<u>\$ 33,467</u>	41.06%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 144,054			

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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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 626,330	66.34%	\$ 660,599	75.76%
Investment Income	-	-	1,275	-	981	63.54%
Miscellaneous	-	-	1,555	-	3,514	-
Revenues without Use of Fund Balance	944,147	944,147	629,160	66.64%	665,094	76.14%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,200,382	\$ 629,160	52.41%	\$ 665,094	53.62%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 310,257	58.06%	\$ 347,328	70.59%
Solicitor General	665,979	665,979	384,831	57.78%	391,935	52.37%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,200,382	\$ 695,088	57.91%	\$ 739,263	59.60%
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,306,084			

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DA 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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 7,185	-	\$ 6,270	1,984.18%
Investment Income	-	86	225	261.63%	272	51.03%
Revenues without Use of Fund Balance	-	86	7,410	8,616.28%	6,542	770.55%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,086	\$ 7,410	3.45%	\$ 6,542	3.04%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,086	\$ 64,516	30.00%	\$ 96,587	44.86%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,086	\$ 64,516	30.00%	\$ 96,587	44.86%
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 303,408			

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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 monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 11,435,132	82.08%	\$ 11,428,819	86.77%
Investment Income	135,320	135,320	122,356	90.42%	131,003	106.46%
Miscellaneous	-	-	3,306	-	12,772	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	11,560,794	82.18%	11,572,594	87.05%
Use of Fund Balance	5,422,141	4,730,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 18,798,201	\$ 11,560,794	61.50%	\$ 11,572,594	65.51%
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,076,066	\$ 9,742,742	64.62%	\$ 8,841,995	62.45%
Non-Departmental:						
OPEB Reserve	-	15,171	-	0.00%	-	0.00%
Pension Reserve	-	6,964	-	0.00%	-	0.00%
Other Governmental Agencies	3,417,801	3,417,802	3,417,801	100.00%	3,220,837	100.00%
Non-Departmental E-911	282,199	282,198	-	0.00%	-	0.00%
Total Non-Departmental	3,700,000	3,722,135	3,417,801	91.82%	3,220,837	91.84%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 18,798,201	\$ 13,160,543	70.01%	\$ 12,062,832	68.29%
Projected Fund Balance December 31	\$ 21,460,733	\$ 22,152,305				
Fund Balance as of Report Date			\$ 25,283,125			

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Juvenile Court Supervision Fund (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 38,981	67.46%	\$ 37,306	58.52%
TOTAL REVENUES	\$ 57,784	\$ 57,784	\$ 38,981	67.46%	\$ 37,306	58.52%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 43,544	84.44%	\$ 37,418	58.71%
Appropriations without Contribution to Fund Balance	51,569	51,569	43,544	84.44%	37,418	58.71%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,784	\$ 57,784	\$ 43,544	75.36%	\$ 37,418	58.69%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 95,120			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenues:						
Fines and Forfeitures	\$ -	\$ 157,541	\$ 157,542	100.00%	\$ 196,555	291.77%
Revenues without Use of Fund Balance	-	157,541	157,542	100.00%	196,555	291.77%
Use of Fund Balance	1,034,149	876,608	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 157,542	15.23%	\$ 196,555	17.56%
Appropriations:						
Police Services	\$ 1,034,149	\$ 1,034,149	\$ 206,746	19.99%	\$ 372,305	33.27%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 206,746	19.99%	\$ 372,305	33.27%
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,776,187				
Fund Balance as of Report Date			\$ 2,603,591			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenues:						
Fines and Forfeitures	\$ -	\$ 182,163	\$ 189,959	104.28%	\$ 283,880	126.58%
Miscellaneous	-	-	116	-	251	-
Revenues without Use of Fund Balance	-	182,163	190,075	104.34%	284,131	126.69%
Use of Fund Balance	880,240	698,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,240	\$ 880,240	\$ 190,075	21.59%	\$ 284,131	32.41%
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 332,599	37.79%	\$ 212,457	24.23%
TOTAL APPROPRIATIONS	\$ 880,240	\$ 880,240	\$ 332,599	37.79%	\$ 212,457	24.23%
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,171,139				
Fund Balance as of Report Date			\$ 2,726,692			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 420,545	75.53%	\$ 377,659	82.49%
Revenues without Use of Fund Balance	556,788	556,788	420,545	75.53%	377,659	82.49%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 558,183	\$ 558,183	\$ 420,545	75.34%	\$ 377,659	65.79%
Appropriations:						
Sheriff	\$ 558,183	\$ 558,183	\$ 317,101	56.81%	\$ 209,450	36.49%
TOTAL APPROPRIATIONS	\$ 558,183	\$ 558,183	\$ 317,101	56.81%	\$ 209,450	36.49%
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,430,497			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,808	\$ 36,809	100.00%	\$ 76,773	252.33%
Investment Income	-	61	174	285.25%	126	54.31%
Revenues without Use of Fund Balance	-	36,869	36,983	100.31%	76,899	250.83%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 111,869	\$ 36,983	33.06%	\$ 76,899	42.57%
Appropriations:						
Sheriff	\$ 75,000	\$ 111,869	\$ 2,915	2.61%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 111,869	\$ 2,915	2.61%	\$ -	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 294,860			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 119,276	\$ 119,277	100.00%	\$ 158,354	122.22%
Investment Income	-	124	351	283.06%	457	51.87%
Revenues without Use of Fund Balance	-	119,400	119,628	100.19%	158,811	121.74%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 269,400	\$ 119,628	44.41%	\$ 158,811	20.35%
Appropriations:						
Sheriff	\$ 150,000	\$ 269,400	\$ 31,599	11.73%	\$ 210,960	27.03%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 269,400	\$ 31,599	11.73%	\$ 210,960	27.03%
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 508,753			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,559	\$ 5,560	100.02%	\$ 5,003	-
Investment Income	-	34	95	279.41%	96	58.54%
Other Financing Sources	-	-	-	-	2,025	100.00%
Revenues without Use of Fund Balance	-	5,593	5,655	101.11%	7,124	325.45%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 80,593</u>	<u>\$ 5,655</u>	7.02%	<u>\$ 7,124</u>	4.96%
Appropriations:						
Sheriff	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ 10,500	7.32%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 80,593</u>	<u>\$ -</u>	0.00%	<u>\$ 10,500</u>	7.32%
Projected Fund Balance December 31	<u>\$ 64,094</u>	<u>\$ 64,094</u>				
Fund Balance as of Report Date			<u>\$ 144,749</u>			

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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 receipted 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 587,788	71.25%	\$ 702,245	85.12%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	490,937	48.89%	491,066	50.37%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	<u>2,629,133</u>	<u>2,629,133</u>	<u>1,878,725</u>	71.46%	<u>1,593,311</u>	72.42%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 2,678,596</u>	<u>\$ 2,678,596</u>	<u>\$ 1,878,725</u>	70.14%	<u>\$ 1,593,311</u>	59.25%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 2,673,057	99.79%	\$ 2,680,515	99.68%
TOTAL APPROPRIATIONS	<u>\$ 2,678,596</u>	<u>\$ 2,678,596</u>	<u>\$ 2,673,057</u>	99.79%	<u>\$ 2,680,515</u>	99.68%
Projected Fund Balance December 31	<u>\$ 967,312</u>	<u>\$ 967,312</u>				
Fund Balance as of Report Date			<u>\$ 222,443</u>			

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Tree Bank Fund (040)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 23,720	158.13%
TOTAL REVENUES	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 23,720	158.13%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,000	\$ 10,000	-	0.00%	-	0.00%
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Fund Balance as of Report Date			\$ 203,643			

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Tourism Fund (050)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 6,291,733	86.82%	\$ 5,693,815	82.46%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	4,949	412.42%	895	11.19%
Revenues without Use of Fund Balance	7,247,884	7,247,884	6,296,682	86.88%	5,694,710	82.38%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,618,070	\$ 7,618,070	\$ 6,296,682	82.65%	\$ 5,694,710	80.17%
Appropriations:						
Facility Debt	\$ 4,928,005	\$ 4,928,005	\$ 4,928,005	100.00%	\$ 4,934,405	100.00%
Tourism	2,690,065	2,690,065	2,569,157	95.51%	2,100,365	96.82%
TOTAL APPROPRIATIONS	\$ 7,618,070	\$ 7,618,070	\$ 7,497,162	98.41%	\$ 7,034,770	99.03%
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 6,353,040			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 141,741	104.99%	\$ 113,513	84.08%
Miscellaneous	720,000	720,000	664,799	92.33%	584,735	81.86%
Revenues without Use of Net Position	855,000	855,000	806,540	94.33%	698,248	82.21%
Use of Net Position	87,444	75,768	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 942,444</u>	<u>\$ 930,768</u>	<u>\$ 806,540</u>	86.65%	<u>\$ 698,248</u>	81.12%
Appropriations:						
Transportation*	\$ 942,444	\$ 930,513	\$ 610,031	65.56%	\$ 610,720	70.95%
Non-Departmental:						
OPEB Reserve	-	255	-	0.00%	-	-
Total Non-Departmental	-	255	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 942,444</u>	<u>\$ 930,768</u>	<u>\$ 610,031</u>	65.54%	<u>\$ 610,720</u>	70.95%
Projected Net Position December 31	\$ 687,921	\$ 699,597				
Net Position as of Report Date			\$ 971,874			

* 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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,419,132	68.90%	\$ 2,702,176	74.14%
Investment Income	8,800	8,800	7,771	88.31%	2,341	19.00%
Miscellaneous	22,000	22,000	246,315	1,119.61%	130,710	47.76%
Other Financing Sources	4,819,572	4,819,572	3,614,679	75.00%	2,996,474	75.00%
Revenues without Use of Net Position	8,361,376	8,361,376	6,287,897	75.20%	5,831,701	73.58%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 6,287,897	70.98%	\$ 5,831,701	73.58%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 44,418	41.54%	\$ 31,086	40.03%
Transportation	8,751,365	8,751,365	4,641,115	53.03%	4,428,715	56.74%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 4,685,533	52.89%	\$ 4,459,801	56.27%
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 2,140,761			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 373,785	49.84%	\$ 376,507	52.29%
Charges for Services	42,667,577	42,667,577	36,561,286	85.69%	31,572,579	78.29%
Investment Income	202,986	202,986	235,939	116.23%	167,654	44.83%
Miscellaneous	50	50	1	2.00%	910	1,820.00%
TOTAL REVENUES	<u>\$ 43,620,613</u>	<u>\$ 43,620,613</u>	<u>\$ 37,171,011</u>	85.21%	<u>\$ 32,117,650</u>	77.53%
Appropriations:						
Support Services*	\$ 42,195,432	\$ 42,178,160	\$ 26,981,038	63.97%	\$ 26,625,047	66.49%
Non-Departmental:						
OPEB Reserve	-	370	-	0.00%	-	0.00%
Total Non-Departmental	<u>-</u>	<u>370</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	26,981,038	63.97%	26,625,047	66.49%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 43,620,613</u>	<u>\$ 43,620,613</u>	<u>\$ 26,981,038</u>	61.85%	<u>\$ 26,625,047</u>	64.27%
Projected Net Position December 31	<u>\$ 12,492,169</u>	<u>\$ 12,509,071</u>				
Net Position as of Report Date			<u>\$ 21,256,961</u>			

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

Payments to Haulers is included in the Support Services expense line item.

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Stormwater Operating Fund (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 5,739,028	18.38%	\$ 20,111,728	65.48%
Investment Income	48,868	48,868	129,051	264.08%	12,427	33.12%
Miscellaneous	20,150	20,150	1,933	9.59%	24,555	175.39%
TOTAL REVENUES	<u>\$ 31,297,058</u>	<u>\$ 31,297,058</u>	<u>\$ 5,870,012</u>	18.76%	<u>\$ 20,148,710</u>	65.49%
Appropriations:						
Planning and Development	\$ 492,356	\$ 438,094	\$ 271,217	61.91%	\$ 241,817	54.69%
Water Resources*	30,584,141	30,374,717	5,399,220	17.78%	13,962,024	68.54%
Non-Departmental:						
OPEB Reserve	-	5,625	-	0.00%	-	0.00%
Pension Reserve	-	6,152	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>30,000</u>	<u>41,777</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,854,588	5,670,437	18.38%	14,203,841	68.14%
Working Capital Reserve	190,561	442,470	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 31,297,058</u>	<u>\$ 31,297,058</u>	<u>\$ 5,670,437</u>	18.12%	<u>\$ 14,203,841</u>	46.17%
Projected Net Position December 31	<u>\$ 21,003,162</u>	<u>\$ 21,255,071</u>				
Net Position as of Report Date			<u>\$ 21,012,176</u>			

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

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Water and Sewer Operating Fund (501)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 217,372,823	72.68%	\$ 214,606,783	72.86%
Investment Income	333,457	333,457	525,895	157.71%	117,794	118.04%
Contributions and Donations	17,870,000	17,870,000	16,178,666	90.54%	13,061,057	108.84%
Miscellaneous	240,000	240,000	531,399	221.42%	201,474	49.87%
TOTAL REVENUES	<u>\$ 317,528,457</u>	<u>\$ 317,528,457</u>	<u>\$ 234,608,783</u>	73.89%	<u>\$ 227,987,108</u>	74.25%
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,086,312	\$ 689,806	63.50%	\$ 826,557	66.98%
Water Resources*	297,134,628	295,843,218	205,022,582	69.30%	194,008,435	70.63%
Non-Departmental:						
OPEB Reserve	-	29,645	-	0.00%	-	0.00%
Pension Reserve	-	39,665	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>50,000</u>	<u>119,310</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,048,840	205,712,388	69.25%	194,834,992	70.59%
Working Capital Reserve	19,147,164	20,479,617	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 317,528,457</u>	<u>\$ 317,528,457</u>	<u>\$ 205,712,388</u>	64.79%	<u>\$ 194,834,992</u>	63.45%
Projected Net Position December 31	\$ 101,000,959	\$ 102,333,412				
Net Position as of Report Date			\$ 110,750,190			

* 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 15,096,251	\$ 15,096,251	\$ 15,096,251			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 29,513,293	74.96%	\$ 38,023,009	75.00%
Investment Income	65,087	65,087	77,625	119.26%	14,054	91.37%
Miscellaneous	1,424,802	1,424,802	1,105,970	77.62%	1,153,616	74.83%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	30,714,760	75.17%	39,190,679	75.00%
Use of Net Position	9,626,129	8,775,923	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,486,779	\$ 49,636,573	\$ 30,714,760	61.88%	\$ 39,190,679	75.00%
Appropriations:						
Financial Services	\$ 7,905,530	\$ 7,651,210	\$ 5,322,203	69.56%	\$ 5,131,088	69.81%
County Administration	4,475,051	4,454,130	2,603,493	58.45%	2,408,127	59.16%
Human Resources	3,359,705	3,303,326	2,162,004	65.45%	1,972,005	62.78%
Information Technology Services	22,328,293	21,950,316	14,913,346	67.94%	17,024,602	67.15%
Law	2,173,320	2,173,320	1,550,978	71.36%	1,158,223	61.70%
Support Services	9,523,380	9,351,580	6,215,053	66.46%	6,008,066	66.15%
Non-Departmental:						
OPEB Reserve	-	18,674	-	0.00%	-	0.00%
Pension Reserve	-	12,517	-	0.00%	-	0.00%
Non-Departmental Admin Support	721,500	721,500	278,001	38.53%	211,350	29.48%
Total Non-Departmental	721,500	752,691	278,001	36.93%	211,350	27.94%
TOTAL APPROPRIATIONS	\$ 50,486,779	\$ 49,636,573	\$ 33,045,078	66.57%	\$ 33,913,461	64.90%
Projected Net Position December 31	\$ 5,470,122	\$ 6,320,328				
Net Position as of Report Date			\$ 12,765,933			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 749,999	75.00%	\$ 750,011	75.00%
Investment Income	11,000	11,000	12,439	113.08%	2,744	27.89%
Revenues without Use of Net Position	1,011,000	1,011,000	762,438	75.41%	752,755	74.54%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,015,272</u>	<u>\$ 1,015,272</u>	<u>\$ 762,438</u>	75.10%	<u>\$ 752,755</u>	71.57%
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 310,501	30.58%	\$ 428,594	40.75%
TOTAL APPROPRIATIONS	<u>\$ 1,015,272</u>	<u>\$ 1,015,272</u>	<u>\$ 310,501</u>	30.58%	<u>\$ 428,594</u>	40.75%
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,525,686			

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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 09/30/2015	Actuals YTD as of 09/30/2015		Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 2,244,377	\$ 2,244,377	\$ 2,244,377			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 3,529,111	59.35%	\$ 4,028,140	63.81%
Miscellaneous	282,000	282,000	261,803	92.84%	267,762	90.27%
TOTAL REVENUES	\$ 6,228,625	\$ 6,228,625	\$ 3,790,914	60.86%	\$ 4,295,902	64.99%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 4,154,969	68.72%	\$ 4,169,520	69.80%
Non-Departmental:						
OPEB Reserve	-	1,276	-	0.00%	-	0.00%
Total Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	4,154,969	68.70%	4,169,520	69.65%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,228,625	\$ 6,228,625	\$ 4,154,969	66.71%	\$ 4,169,520	63.08%
Projected Net Position December 31	\$ 2,367,034	\$ 2,425,448				
Net Position as of Report Date			\$ 1,880,322			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 30,758,257	69.09%	\$ 27,824,127	68.28%
Investment Income	144,605	144,605	220,398	152.41%	112,185	76.21%
Miscellaneous	-	-	451,657	-	283,005	-
Revenues without Use of Net Position	44,664,270	44,664,270	31,430,312	70.37%	28,219,317	69.00%
Use of Net Position	3,963,077	3,944,696	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,608,966	\$ 31,430,312	64.66%	\$ 28,219,317	58.65%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,608,564	\$ 32,699,908	67.27%	\$ 32,359,045	67.25%
Non-Departmental:						
OPEB Reserve	-	402	-	0.00%	-	-
Total Non-Departmental	-	402	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,608,966	\$ 32,699,908	67.27%	\$ 32,359,045	67.25%
Projected Net Position December 31	\$ 31,118,311	\$ 31,136,692				
Net Position as of Report Date			\$ 33,811,792			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 1,873,831	74.83%	\$ 2,625,105	75.00%
Investment Income	96,000	96,000	87,539	91.19%	105,489	73.06%
Miscellaneous	-	-	10,012	-	258,140	-
Revenues without Use of Net Position	2,600,142	2,600,142	1,971,382	75.82%	2,988,734	82.01%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,914,642	\$ 6,914,642	\$ 1,971,382	28.51%	\$ 2,988,734	43.59%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 5,039,730	72.88%	\$ 4,704,932	68.61%
TOTAL APPROPRIATIONS	\$ 6,914,642	\$ 6,914,642	\$ 5,039,730	72.88%	\$ 4,704,932	68.61%
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,040,091			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 09/30/2015	Actuals YTD as of 09/30/2015	% Actual to Current Budget	Actuals YTD as of 09/30/2014	% Actual to 09/30/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 1,650,000	75.00%	\$ 3,010,189	75.26%
Investment Income	40,000	40,000	95,048	237.62%	48,678	74.03%
Miscellaneous	-	-	-	-	6,995	-
Revenues without Use of Net Position	2,240,000	2,240,000	1,745,048	77.90%	3,065,862	75.41%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,316,621	\$ 4,316,621	\$ 1,745,048	40.43%	\$ 3,065,862	48.64%
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 2,236,201	51.80%	\$ 2,888,932	45.84%
TOTAL APPROPRIATIONS	\$ 4,316,621	\$ 4,316,621	\$ 2,236,201	51.80%	\$ 2,888,932	45.84%
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,418,429			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 09/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Charges for Services	\$ 22,461,915	\$ 22,571,287	\$ 109,372	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	73,200	73,200
				Total: Miscellaneous	73,200	109,372
Fines and Forfeitures	5,442,405	5,454,405	12,000	GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
Contributions and Donations	82,752	85,766	3,014	GCID 20150451 Accept donations to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
Miscellaneous	1,277,956	1,307,079	29,123	GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous (cont.)				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				Total: Miscellaneous	-	29,123
<i>Total: General Fund</i>			153,509		73,200	153,509
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	28,500	34,764	6,264	GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	-	1,500
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
<i>Total: Fire and Emergency Services District Fund</i>			6,264		-	6,264
Recreation Fund (105)						
Intergovernmental	103,477	105,823	2,346	GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and	2,346	2,346
Contributions and Donations	2,600	10,430	7,830	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	500	500
<i>Total: Recreation Fund</i>			10,176		2,846	10,176

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Charges for Services	6,884,632	6,904,870	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	-	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	-	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	-	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	-	4,149
<i>Total: Street Lighting Fund</i>			20,238		-	20,238
District Attorney Federal Asset Sharing Fund (080)						
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Total: District Attorney Federal Asset Sharing Fund</i>			86		-	86
E-911 Fund (095)						
Use of Fund Balance	5,422,141	4,730,569	(691,572)	To adjust budget for 90 day job vacancies	(77,632)	(691,572)
<i>Total: E-911 Fund</i>			(691,572)		(77,632)	(691,572)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	157,541	157,541	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	8,883	157,541
Use of Fund Balance	1,034,149	876,608	(157,541)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(8,883)	(157,541)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	182,163	182,163	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	52,371	182,163
Use of Fund Balance	880,240	698,077	(182,163)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(52,371)	(182,163)
<i>Total: Police Special State Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	36,808	36,808	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	490	36,808
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Total: Sheriff Special Justice Fund</i>			36,869		490	36,869
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	119,276	119,276	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	890	119,276
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Total: Sheriff Special Treasury Fund</i>			119,400		890	119,400
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>Total: Sheriff Special State Fund</i>			5,593		-	5,593
Airport Operating Fund (520)						
Use of Net Position	87,444	75,768	(11,676)	To adjust budget for 90 day job vacancies		(11,676)
<i>Total: Airport Operating Fund</i>			(11,676)		-	(11,676)
Group Self-Insurance (605)						
Use of Net Position	3,963,077	3,944,696	(18,381)	To adjust budget for 90 day job vacancies	(18,381)	(18,381)
<i>Total: Group Self-Insurance (605)</i>			(18,381)		(18,381)	(18,381)
Administrative Support Fund (665)						
Use of Net Position	9,626,129	8,775,923	(850,206)	To adjust budget for 90 day job vacancies	(159,085)	(850,206)
<i>Total: Administrative Support Fund</i>			(850,206)		(159,085)	(850,206)
Total Revenue Budget Adjustments			\$ (1,219,700)		\$ (177,672)	\$ (1,219,700)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 09/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Tax Assessor	\$ 8,205,627	\$ 8,173,495	\$ (32,132)	To adjust budget for 90 day job vacancies	\$ (32,132)	\$ (32,132)
Tax Commissioner	12,081,242	12,117,414	36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	-	36,172
Transportation	16,486,993	16,051,110	(435,883)	To adjust budget for 90 day job vacancies	(23,547)	(435,883)
Police Services	5,465,614	5,346,624	(118,990)	To adjust budget for 90 day job vacancies	(22,262)	(122,004)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				Total: Police Services	(22,262)	(118,990)
Corrections	13,376,297	13,293,084	(83,213)	To adjust budget for 90 day job vacancies	(18,625)	(134,313)
				Transfer from Non-Departmental: Prisoner Medical Reserve	-	51,100
				Total: Corrections	(18,625)	(83,213)
Community Services	5,572,992	5,521,239	(51,753)	To adjust budget for 90 day job vacancies	-	(51,753)
Community Services - Elections	1,902,553	2,414,674	512,121	To adjust budget for 90 day job vacancies	-	(21,165)
				Transfer from Contingency	-	533,286
				Total: Community Services - Elections	-	512,121
Juvenile Court	6,414,973	7,092,373	677,400	Transfer from Non-Departmental: Court Reporter's Reserve	-	159,000
				Transfer from Non-Departmental: Indigent Defense Reserves	-	442,200
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	76,200
				Total: Juvenile Court	-	677,400
Sheriff	75,228,755	76,029,055	800,300	Transfer from Non-Departmental: Prisoner Medical Reserve	-	800,300
Judiciary	17,622,406	22,260,206	4,637,800	Transfer from Non-Departmental: Court Reporter's Reserve	-	1,442,500
				Transfer from Non-Departmental: Indigent Defense Reserve	-	2,907,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	288,000
				Total: Judiciary	-	4,637,800
Probate Court	2,150,318	2,213,418	63,100	Transfer from Non-Departmental: Indigent Defense Reserve	5,500	59,600
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	3,500
				Total: Probate Court	5,500	63,100
Solicitor General	3,590,357	3,600,557	10,200	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
				Transfer from Non-Departmental: Court Reporter's Reserve	-	4,400
				Total: Solicitor General	-	10,200

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,200,000	616,714	(583,286)	Transfer to Miscellaneous	-	(50,000)
				Transfer to Community Services - Elections		(533,286)
				Total: Contingency	-	(583,286)
Prisoner Medical Reserve	1,900,000	1,048,600	(851,400)	Transfer to Corrections	-	(51,100)
				Transfer to Sheriff	-	(800,300)
				Total: Prisoner Medical Reserve	-	(851,400)
Other Miscellaneous	100,773	150,773	50,000	Transfer from Non-Departmental: Contingency to establish budget for the County's participation in the Junior Achievement of Georgia's JA BizTown Program	-	50,000
Other Post-Employment Benefit Reserve	-	16,921	16,921	To adjust budget for 90 day job vacancies	2,059	16,921
Indigent Defense Reserve	6,000,000	2,590,900	(3,409,100)	Transfer to Juvenile Court	-	(442,200)
				Transfer to Judiciary	-	(2,907,300)
				Transfer to Probate Court	(5,500)	(59,600)
				Total: Indigent Defense Reserve	(5,500)	(3,409,100)
Court Reporter's Reserve	2,200,000	588,300	(1,611,700)	Transfer to Juvenile Court	-	(159,000)
				Transfer to Judiciary	-	(1,442,500)
				Transfer to Solicitor General	-	(10,200)
				Total: Court Reporter's Reserve	-	(1,611,700)
Court Interpreter's Reserve	560,000	192,300	(367,700)	Transfer to Juvenile Court	-	(76,200)
				Transfer to Judiciary	-	(288,000)
				Transfer to Probate Court	-	(3,500)
				Total: Court Interpreter's Reserve	-	(367,700)
Pension Reserve	-	15,058	15,058	To adjust budget for 90 day job vacancies	2,781	15,058
Other Governmental Agencies	197,563	273,795	76,232	Gwinnett Clean and Beautiful Adjustment	76,232	-
Total: Non-Departmental			(6,741,207)		75,572	(6,741,207)
Contribution to Fund Balance	297,447	1,100,809	803,362	To adjust budget for 90 day job vacancies	91,726	765,271
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance (cont.)				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
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	73,200	73,200
				Gwinnett Clean and Beautiful Adjustment	(76,232)	-
				Total: Contribution to Fund Balance	88,694	879,594
<i>Total: General Fund</i>			153,509		73,200	153,509
Development and Enforcement Services District Fund (104)						
Planning and Development	6,224,013	5,935,940	(288,073)	To adjust budget for 90 day job vacancies	(11,230)	(288,073)
Police Services	2,677,058	2,622,312	(54,746)	To adjust budget for 90 day job vacancies	-	(54,746)
Non-Departmental	85,500	105,052	19,552	To adjust budget for 90 day job vacancies	240	19,552
Contribution to Fund Balance	939,633	1,262,900	323,267	To adjust budget for 90 day job vacancies	10,990	323,267
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
Fire and Emergency Medical Services District Fund (102)						
Planning and Development	582,501	564,996	(17,505)	To adjust budget for 90 day job vacancies	-	(17,505)
Fire and Emergency Services	94,274,048	93,043,575	(1,230,473)	To adjust budget for 90 day job vacancies	(54,162)	(1,231,973)
				GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	-	1,500
				Total: Fire and Emergency Services	(54,162)	(1,230,473)
Non-Departmental	920,200	975,369	55,169	To adjust budget for 90 day job vacancies	2,474	55,169
Contribution to Fund Balance	1,145,438	2,344,511	1,199,073	To adjust budget for 90 day job vacancies	51,688	1,194,309
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
				Total: Contribution to Fund Balance	51,688	1,199,073
<i>Total: Fire and Emergency Services District Fund</i>			6,264		-	6,264

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	85,370,718	83,597,581	(1,773,137)	To adjust budget for 90 day job vacancies	(389,088)	(1,813,412)
				Transfer from Non-Departmental: Inmate Medical Reserve	-	40,275
				Total: Police Services	(389,088)	(1,773,137)
Recorder's Court	1,473,507	1,544,962	71,455	Transfer from Non-Departmental: Indigent Defense Reserve	-	16,900
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	54,555
				Total: Recorder's Court	-	71,455
Non-Departmental	2,919,161	2,869,891	(49,270)	To adjust budget for 90 day job vacancies	14,949	62,460
				Transfer to Recorder's Court - From Indigent Defense Reserve	-	(16,900)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(54,555)
				Transfer to Police Services - From Inmate Medical Reserve	-	(40,275)
				Total: Non-Departmental	14,949	(49,270)
Contribution to Fund Balance	6,197,099	7,948,051	1,750,952	To adjust budget for 90 day job vacancies	374,139	1,750,952
<i>Total: Police Services District Fund</i>						
			-		-	-
Recreation Fund (105)						
Community Services	31,139,610	30,985,127	(154,483)	To adjust budget for 90 day job vacancies	(32,132)	(162,313)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	500	500
				Total: Community Services	(31,632)	(154,483)
Non-Departmental	15,000	20,467	5,467	To adjust budget for 90 day job vacancies	1,509	5,467
Contribution to Fund Balance	3,769	162,961	159,192	To adjust budget for 90 day job vacancies	30,623	156,846
				GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	2,346	2,346
				Total: Contribution to Fund Balance	32,969	159,192
<i>Total: Recreation Fund</i>						
			10,176		2,846	10,176

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,742,625	7,762,863	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	-	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	-	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	-	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	-	4,149
<i>Total: Street Lighting Fund</i>			20,238		-	20,238
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>Total: District Attorney Federal Asset Sharing Fund</i>			86		-	86
E-911 Fund (095)						
Police Services	15,789,773	15,076,066	(713,707)	To adjust budget for 90 day job vacancies	(80,399)	(713,707)
Non-Departmental	3,700,000	3,722,135	22,135	To adjust budget for 90 day job vacancies	2,767	22,135
<i>Total: E-911 Fund</i>			(691,572)		(77,632)	(691,572)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	111,869	36,869	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	490	36,869
<i>Total: Sheriff Special Justice Fund</i>			36,869		490	36,869
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	269,400	119,400	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	890	119,400
<i>Total: Sheriff Special Treasury Fund</i>			119,400		890	119,400

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	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>Total: Sheriff Special State Fund</i>			5,593		-	5,593
Airport Operating Fund (520)						
Transportation	942,444	930,513	(11,931)	To adjust budget for 90 day job vacancies	-	(11,676)
<i>Total: Airport Operating Fund</i>			(11,676)		-	(11,676)
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	438,094	(54,262)	To adjust budget for 90 day job vacancies	(22,597)	(54,262)
Water Resources	30,584,141	30,374,717	(209,424)	To adjust budget for 90 day job vacancies	(22,851)	(209,424)
Non-Departmental	30,000	41,777	11,777	To adjust budget for 90 day job vacancies	1,860	11,777
Working Capital Reserve	190,561	442,470	251,909	To adjust budget for 90 day job vacancies	43,588	251,909
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	1,196,665	1,086,312	(110,353)	To adjust budget for 90 day job vacancies	(20,426)	(110,353)
Water Resources	297,134,628	295,843,218	(1,291,410)	To adjust budget for 90 day job vacancies	(279,974)	(1,291,410)
Non-Departmental	50,000	119,310	69,310	To adjust budget for 90 day job vacancies	14,291	69,310
Working Capital Reserve	19,147,164	20,479,617	1,332,453	To adjust budget for 90 day job vacancies	286,109	1,332,453
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	48,627,347	48,608,966	(18,381)	To adjust budget for 90 day job vacancies	(18,381)	(18,381)
<i>Total: Group Self-Insurance Fund</i>			(18,381)		(18,381)	(18,381)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - September	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	7,651,210	(254,320)	To adjust budget for 90 day job vacancies	(50,036)	(254,320)
Human Resources	3,359,705	3,303,326	(56,379)	To adjust budget for 90 day job vacancies	(13,657)	(56,379)
Information Technology	22,328,293	21,950,316	(377,977)	To adjust budget for 90 day job vacancies	(101,027)	(386,977)
				GCID 2015097 Approval to transfer salary savings from Admin Support	9,000	9,000
				Total: Information Technology	(92,027)	(377,977)
Support Services	9,523,380	9,351,580	(171,800)	To adjust budget for 90 day job vacancies	-	(162,800)
				GCID 2015097 Approval to transfer salary savings from Admin Support	(9,000)	(9,000)
				Total: Support Services	(9,000)	(171,800)
Non-Departmental	721,500	752,691	31,191	To adjust budget for 90 day job vacancies	5,635	31,191
<i>Total: Administrative Support Fund</i>			(850,206)		(159,085)	(850,206)
Fleet Management (610)						
Support Services	6,105,968	6,046,278	(59,690)	To adjust budget for 90 day job vacancies	-	(59,690)
Non-Departmental	-	1,276	1,276	To adjust budget for 90 day job vacancies	-	1,276
Working Capital Reserve	122,657	181,071	58,414	To adjust budget for 90 day job vacancies	-	58,414
<i>Total: Fleet Management Fund</i>			-		-	-
Total Appropriation Budget Adjustments			\$ (1,219,700)		\$ (177,672)	\$ (1,219,700)

GWINNETT COUNTY, GEORGIA

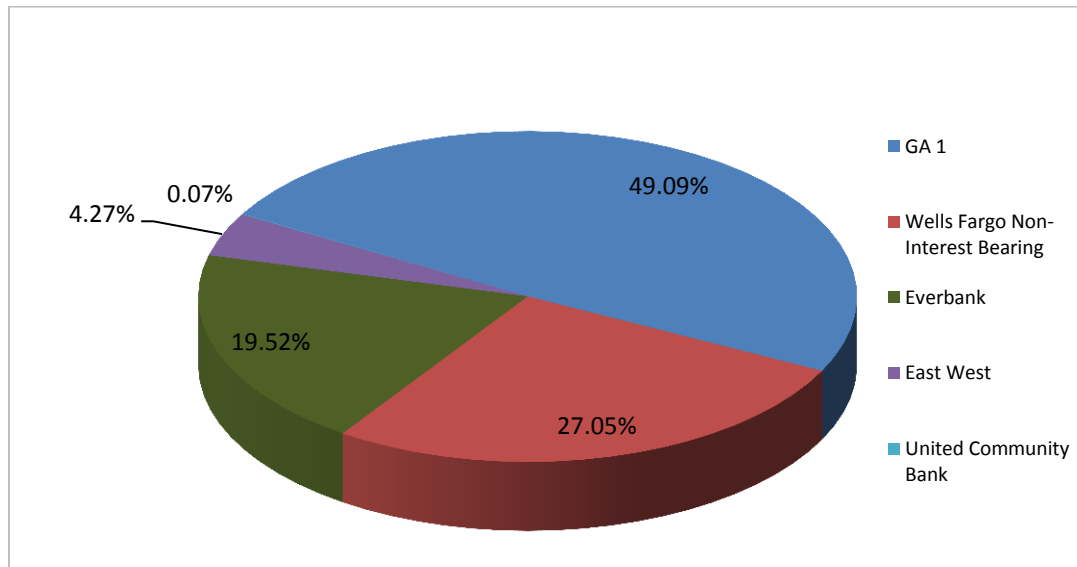
*Investment Update as of
June 30, 2015*

Financial Position as of June 30, 2015

As of the report date, the County is managing \$1,214,919,643 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds internally managed in Financial Services. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 423,069,872	34.82%
Non-Interest Bearing	156,914,445	12.92%
Bond Portfolio	70,605,551	5.81%
Investment Portfolio	564,329,775	46.45%
Total	\$ 1,214,919,643	100.00%

Liquidity Portfolio



Liquidity balances include interest bearing accounts at the State of Georgia (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.

GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2015

06/30/2015	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
Money Market, Interest Bearing	4.19	24,260,125	0.26
State GA1	49.09	284,737,505	0.17
Certificates of Deposit	19.67	114,072,242	0.98
Non-Interest Bearing (WF)	27.05	156,914,445	0.00
Total	100.00	579,984,317	0.42E

*Excludes non-interest bearing from the yield calculation.

At June 30, 2015 the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .42% compared to .27% at June 30, 2014. Over the past year the WAC has increased primarily due to an increased investment in the CDARS program. Balances for this program have increased from \$70 million in June 2014 to \$113 million in June 2015, and WAC for the program has also increased from 0.84% in June 2014 to 1.10% in June 2015.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and the State Local Government Investment Pool (GA1) + 10 basis points. As of June 30, the WAC [.42%] exceeded the S&P GIP Gov benchmark [.20%] by 22 basis points [.22%]. The WAC exceeded benchmark #2 [.27%] by 15 basis points [.15%]. The average return in excess of these two benchmarks equaled \$798,874 on an annualized basis.

At June 30, 2015 bank deposits held by EverBank, United Community Bank (UCB), East West Bank and Wells Fargo Bank (WF) totaled \$182,015,756. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At June 30, 2015, bank deposits totaling \$180,265,756 required pledged collateral of \$198,292,332. As of June 30, 2015, collateral across all accounts totaled \$260,172,717.

Bond Portfolio

Balances in the Bond Portfolio increased slightly to \$70,605,551 at June 30, 2015 from \$69,743,212 at June 30, 2014. The Bond Portfolio represented 5.81% of the Total Portfolio at June 30, 2015. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

Investment Portfolio

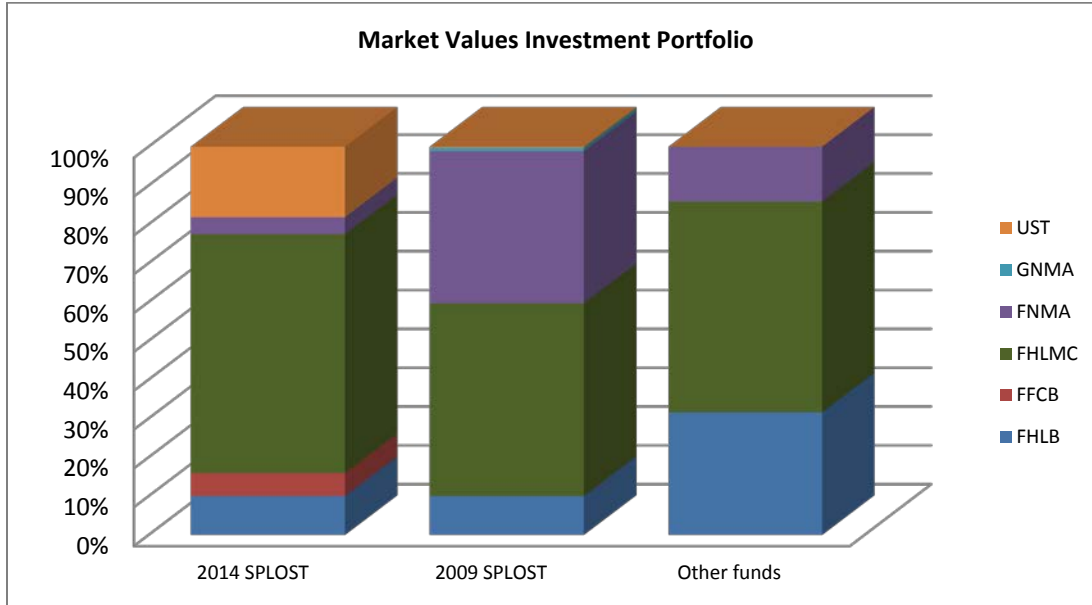
The nominal value of Investment Securities at June 30, 2015 was \$564,329,775 compared to \$421,759,218 at June 30, 2014. Of the \$142 million increase in nominal value of Investment Securities in 2015 over 2014, \$122 million was in Operating Funds and \$20 million was in Sales Tax Funds. 2009 Sales Tax saw a decrease of \$47 million in nominal value while 2014 Sales Tax saw an increase of \$67 million. As of June 2015, all investments in the 2005 Sales Tax Fund have been liquidated.

Investment securities held for Operating Funds, 2009 Sales Tax, and 2014 Sales Tax Funds represented 46.45% of the Total Portfolio at June 30, 2015 compared to 40.75% at June 30, 2014.

GWINNETT COUNTY, GEORGIA

*Investment Update as of
June 30, 2015*

For the period ended June 30, 2015, bank and investment income earned among all funds totaled \$3,788,964, and of this total, Sales Tax Funds earned \$1,460,490. For the same period 2014, bank and investment income earned among all funds totaled \$2,807,513, and of this total, Sales Tax Funds earned \$1,325,249.



At June 30, 2015, the market value of the Investment Portfolio totaled \$565.7 million and included internally managed funds and funds managed by Atlanta Capital Management, LLC and Public Trust Advisors, LLC. Atlanta Capital Management, LLC manages a portion of the Operating Funds as well as the 2009 and 2014 Sales Tax Portfolios, and has a total market value of \$121.8 million. Public Trust Advisors, LLC manages a portion of the 2014 Sales Tax Portfolio, and has a total market value of \$29.0 million.

Portfolio	2015 YTD Market Value	2015 YTD Nominal Values	Yield to Maturity
Operating	\$ 290,763,605	\$ 291,158,000	1.5%
2014 Sales Tax - Total	67,421,934	67,328,211	1.1%
2014 Sales Tax (ACM Managed)	8,481,314	8,353,211	0.9%
2014 Sales Tax (PT Managed)	28,993,590	28,975,000	0.8%
2014 Sales Tax (Internally Managed)	29,947,030	30,000,000	1.4%
2009 Sales Tax – Total	207,474,470	205,843,563	1.1%
2009 Sales Tax (ACM Managed)	113,277,837	111,428,563	1.0%
2009 Sales Tax (Internally Managed)	94,196,633	94,415,000	1.1%
Total	\$ 565,660,009	\$ 564,329,774	

GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2015

State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$284,737,505 and bond funds totaling \$70,605,551 representing a total of \$355,343,056 invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for only 3.14% of the \$11.3 billion managed by OTFS. The current yield at June 30, 2015 was 0.17%, compared to 0.13% at June 30, 2014.

Future Actions

Staff has approved the purchase of up to \$5 million per month for Public Trust Advisors, and will evaluate Public Trust's performance as the year progresses. Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

