

gwinnettcounty

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



75 Langley Drive • Lawrenceville, GA 30046-6935
(tel) 770.822.7820 • (fax) 770.822.7818

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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: September 17, 2015

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

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

This report includes:

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Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 52

Executive Summary

Notable events that occurred in August and early September included: 1) the mailing of 2015 property tax bills and 2) the continuation of fiscal year 2016 budget preparation. Highlights from these activities, as well as an update on residential and commercial property tax appeals, are discussed below.

2015 Property Tax Billing

The Tax Commissioner's Office mailed property tax bills by August 10, and they have a payment due date of October 15. Homeowners can learn how their property taxes are used to fund services by visiting the [Where Your Property Taxes Go](#) page on Gwinnett County's website.

2016 Budget Preparation

The fiscal year 2016 budget planning process continues. In July, departments and elected officials submitted their operating budgets, including revenue estimates and decision package proposals. From August 31 through September 4, departments and elected officials presented their business plans to the Chairman's Budget Review Team for consideration. Fiscal year 2016 business plan presentations have been recorded and are available for viewing on the [Budget Review Meetings](#) page on the County's website.

The Chairman's Budget Review Team is made up of five county residents who assist the Chairman in making recommendations for the budget. The citizen members are Mark Brock, Lisa Burleson, Burt Manning, Santiago Marquez, and Latabia Woodward. Brock, Manning, and Woodward are review team veterans returning for another year of service. Woodward and Burleson are alumni of the first Gwinnett 101: Citizens Academy class held in the spring.

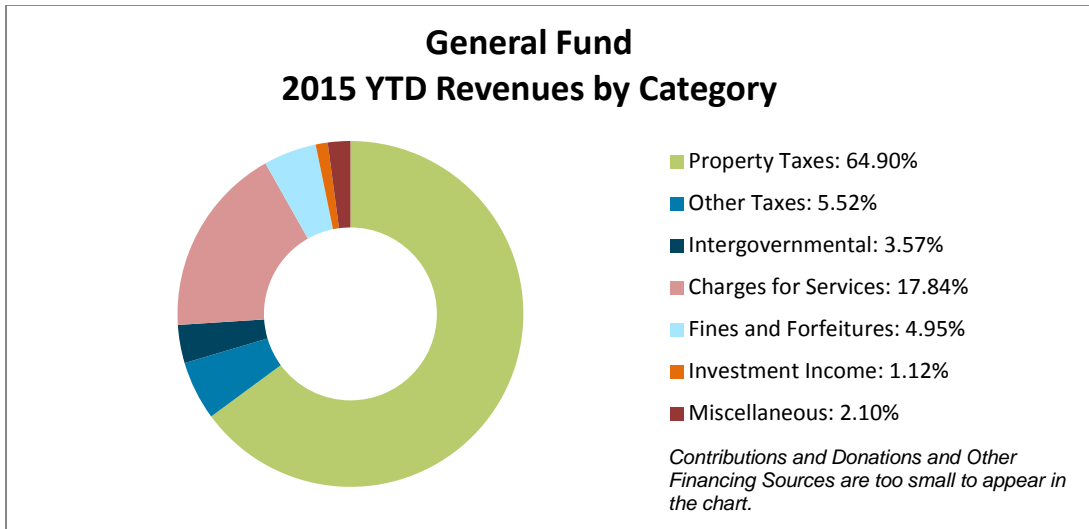
With input from the Budget Review Team, the Chairman will present a proposed fiscal year 2016 budget to the Board of Commissioners by December 1, in accordance with the County ordinance. The Board of Commissioners will review the proposed budget, and as required by state law, a public hearing will be held in December, at least one week before the formal adoption of the budget.

Residential and Commercial Property Tax Appeals

Notices of Current Assessment for the 2015 tax year for residential and commercial properties were mailed on April 3, 2015. During the 45 day appeal period, taxpayers filed 9,280 residential and commercial real property tax appeals, a 50 percent decrease from the number of appeals filed last year. As of September 8, 91 percent of the appeals have been settled.

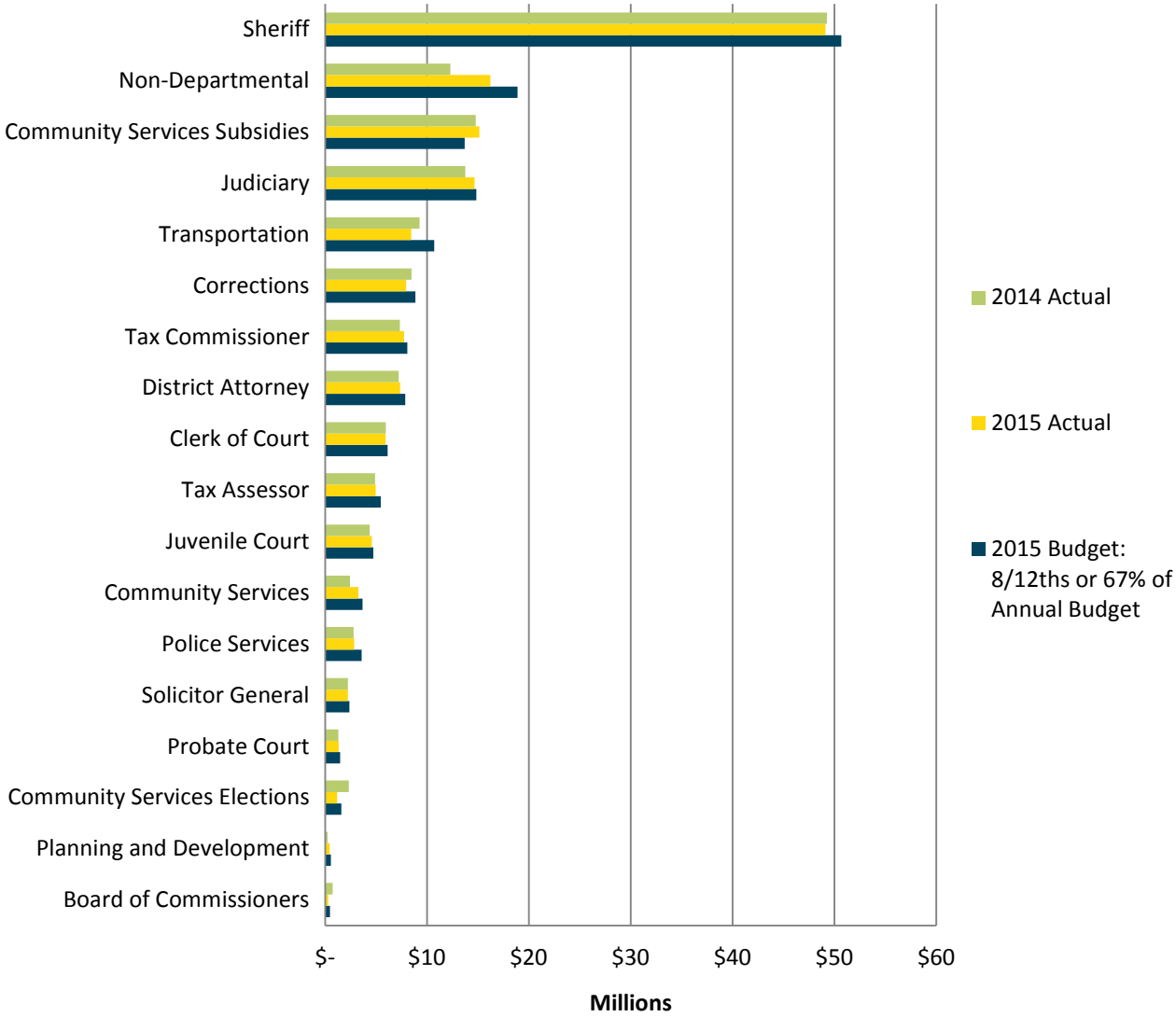
General Fund (page 11)

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



Property Taxes, including motor vehicle taxes, make up approximately 65 percent of year-to-date revenues in the General Fund, as shown in the chart above. This percentage is expected to increase in the coming months as 2015 Property Taxes are collected. Property Taxes represent approximately 84 percent of the fund's current annual budget.

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

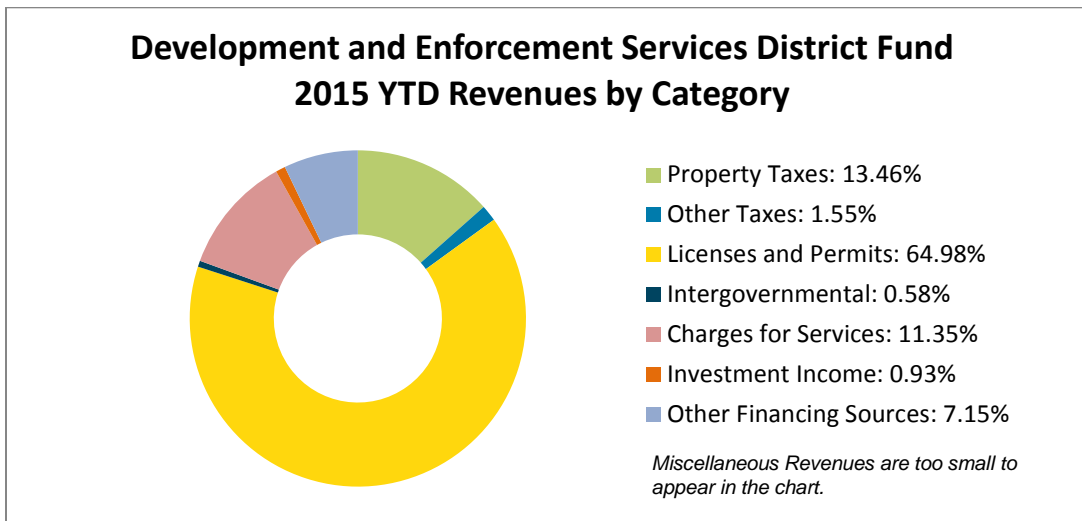


Non-Departmental expenditures are approximately 32 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and contributions to transit.

Based on the percentage of the fiscal year that has lapsed, Community Services Subsidies are approximately 11 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 three quarterly payments to most Community Services Subsidy recipients.

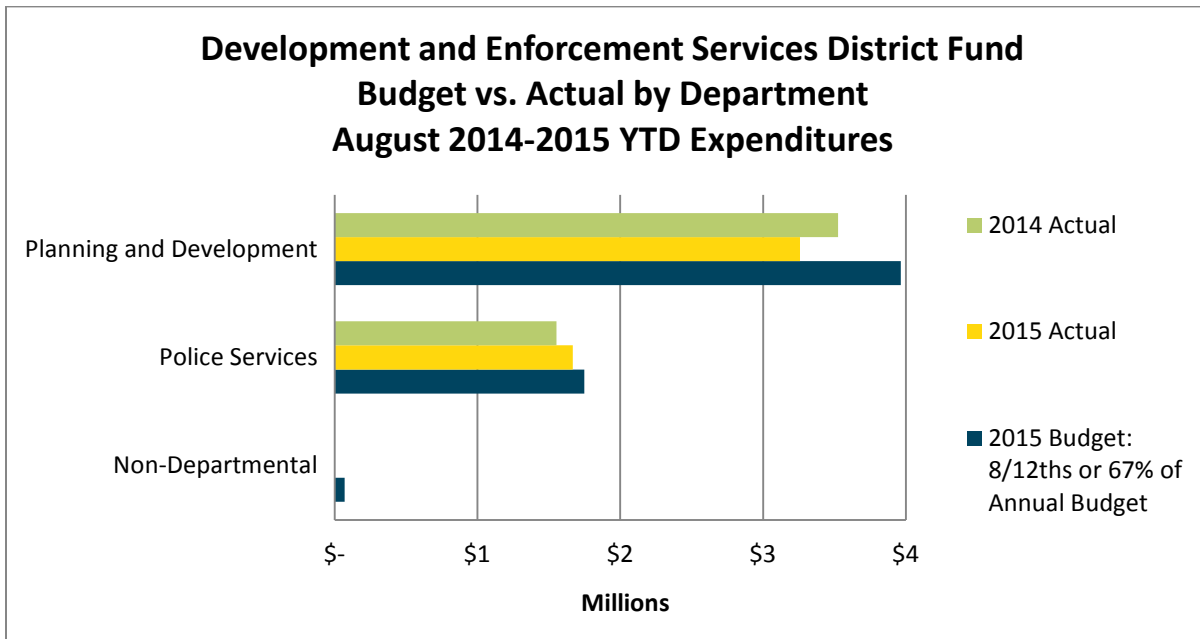
Development and Enforcement Services District Fund (page 14)

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



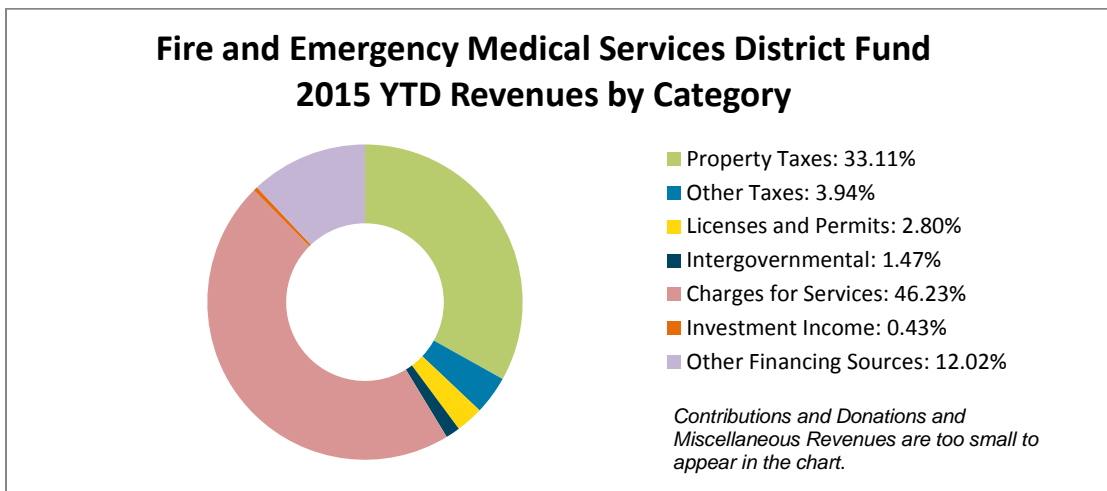
Although current year-to-date revenues collected are primarily from Licenses and Permits, as shown in the chart above, the main revenue source will shift to Property Taxes in the coming months as they are collected. Property Taxes represent approximately 61 percent of the fund's current annual budget.

Licenses and Permits revenues and Charges for Services revenues in the Development and Enforcement Services District Fund, as shown on page 14, are coming in stronger than last year and are currently exceeding budgeted expectations. Licenses and Permits are up approximately 10 percent over last year, and Charges for Services are up approximately 26 percent over last year. These increases are the result of a rise in development permits.

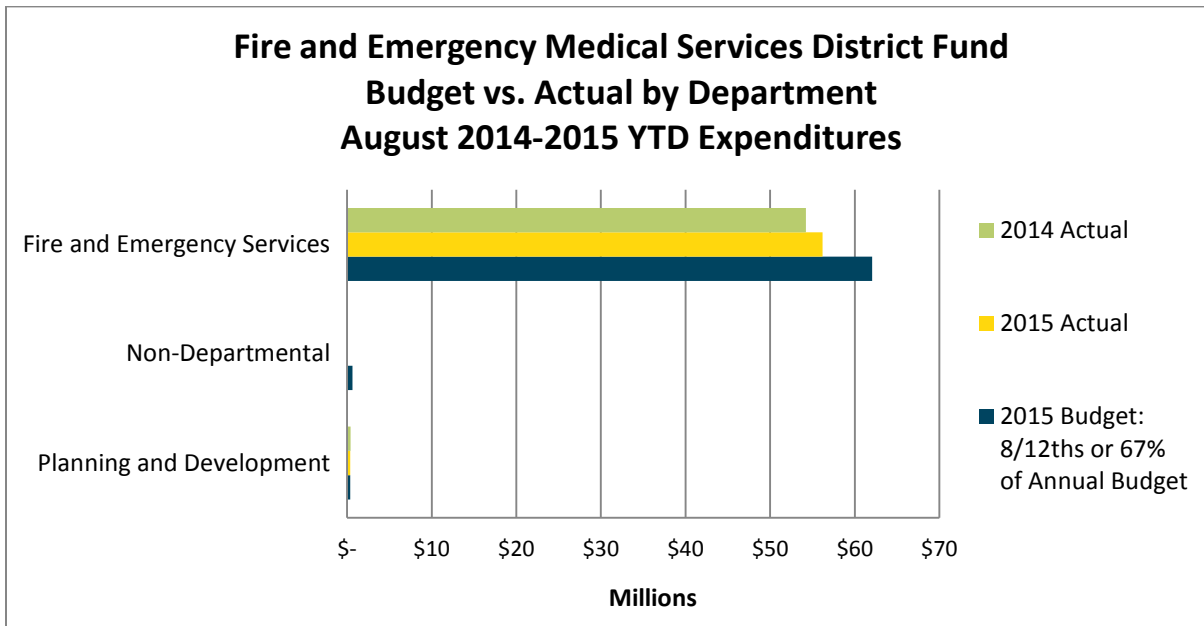


Fire and Emergency Medical Services District Fund (page 15)

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

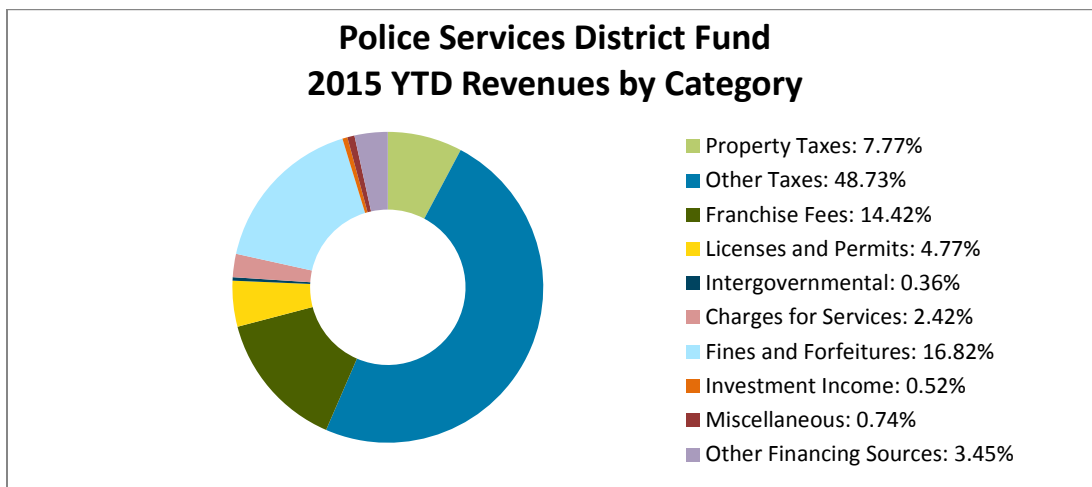


Although more than 46 percent of current year-to-date revenues collected are from Charges for Services, as shown in the chart above, the main revenue source will shift to Property Taxes in the coming months as they are collected. Property Taxes represent approximately 80 percent of the fund's current annual budget.



Police Services District Fund (page 17)

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

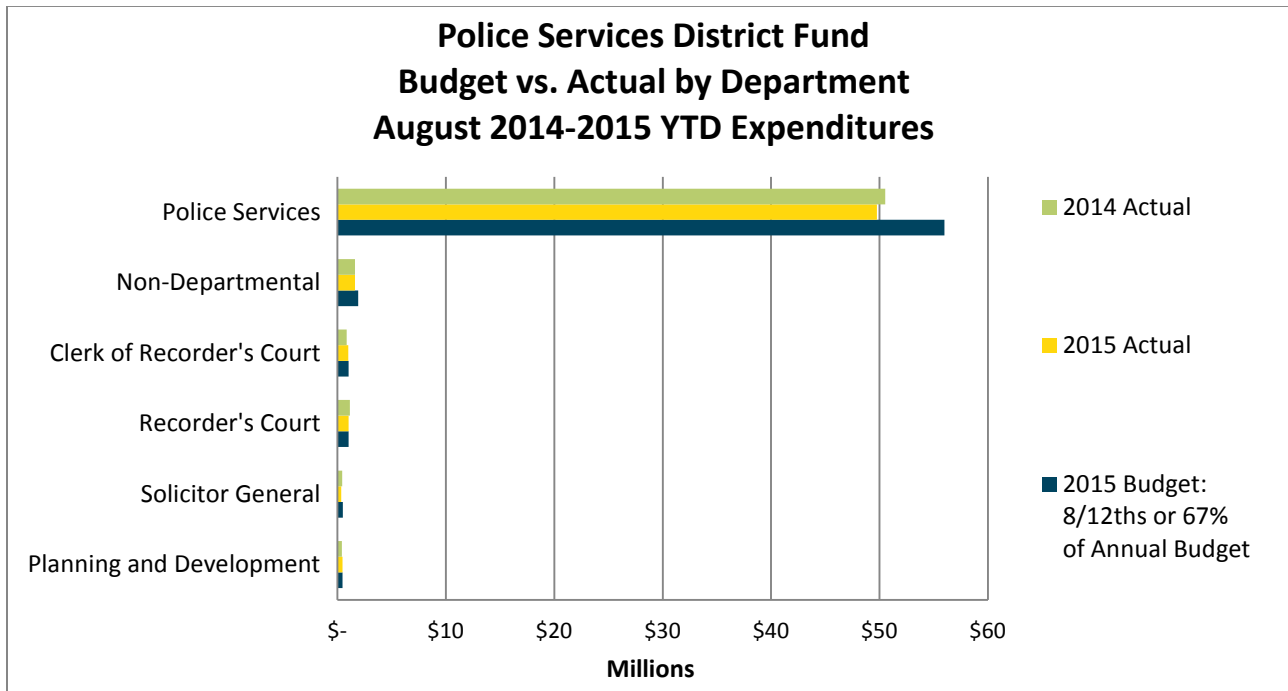


The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Although nearly 49 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 in the coming months as they are collected. Property Taxes and Insurance Premium Taxes represent approximately 60 percent of the fund's current annual budget.

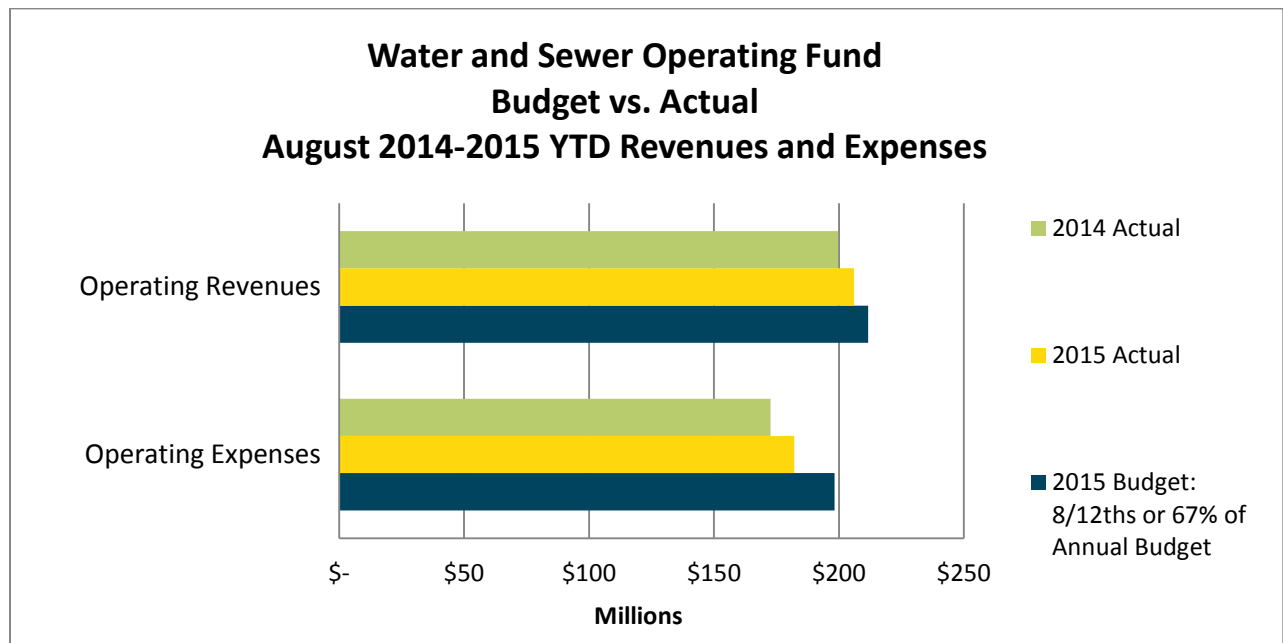
Occupation Tax revenue collections in the Police Services District Fund, which are part of the Taxes revenue category on page 17, are \$1.6 million higher than this same time last year. While some of the increase is attributable to timing and efficiencies, it is also a result of an increase in gross business receipts.

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 17. Through August, year-to-date school bus stop arm collections have reached \$441,550. Despite this new revenue stream, Fines and Forfeitures are approximately \$595,000 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 45)

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 August 2015 are approximately \$6.5 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 1.5 percent higher than this same time last year.

Year-to-date Water and Sewer Operating Fund expenses through August 2015 are approximately \$9.4 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 2.6 percent, or \$5.6 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.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 8.2 percent, or \$16.2 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

Other Funds

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

The Street Lighting Fund (page 25) temporarily reflects negative equity, as expected this time of year. Equity will become positive in the fourth quarter when fees, which are recorded as charges for services, are collected with property tax bills.

Expenses in the Stormwater Operating Fund (page 44) are significantly lower compared to this same time last year. The variance is primarily due to the timing of when contributions to capital are made. In previous years, contributions were made in monthly increments throughout the year. Due to procedural changes implemented in 2015, contributions to capital are expected to occur later in the year.

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GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 41,115,201	19.23%	\$ 42,350,569	20.75%
Intergovernmental	2,843,219	2,843,219	2,085,405	73.35%	2,539,248	65.86%
Charges for Services	22,461,915	22,498,087	10,417,387	46.30%	9,981,732	39.24%
Fines and Forfeitures	5,442,405	5,454,405	2,891,528	53.01%	3,297,166	70.78%
Investment Income	513,291	513,291	656,020	127.81%	683,143	55.84%
Contributions and Donations	82,752	85,766	10,910	12.72%	61,657	65.52%
Miscellaneous	1,277,956	1,307,079	1,226,781	93.86%	1,259,837	89.87%
Other Financing Sources	197,864	197,864	186,469	94.24%	111,705	55.89%
TOTAL REVENUES	\$ 246,606,396	\$ 246,686,705	\$ 58,589,701	23.75%	\$ 60,285,057	25.02%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 316,890	43.94%	\$ 738,654	49.52%
Tax Assessor	8,205,627	8,205,627	4,975,122	60.63%	4,912,348	56.62%
Tax Commissioner	12,081,242	12,117,414	7,741,248	63.89%	7,357,227	64.23%
Transportation	16,486,993	16,074,657	8,452,796	52.58%	9,283,213	56.85%
Planning and Development	836,845	836,845	441,629	52.77%	260,312	39.78%
Police Services	5,465,614	5,368,886	2,864,168	53.35%	2,801,912	56.15%
Corrections	13,376,297	13,311,709	7,967,586	59.85%	8,490,408	61.62%
Community Services	5,572,992	5,521,239	3,261,720	59.08%	2,450,395	58.15%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	634,575	75.00%	625,650	74.47%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,306	75.00%	41,306	75.00%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%	278,826	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	775,013	775,013	431,115	55.63%	471,521	61.09%
Library Subsidy	15,818,068	15,818,068	11,751,051	74.29%	11,505,218	74.86%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Gwinnett Sexual Assault Center	117,250	117,250	87,938	75.00%	-	-
Total Community Services Subsidies	20,549,659	20,549,659	15,151,775	73.73%	14,793,614	74.34%
Community Services - Elections	1,902,553	2,414,674	1,184,391	49.05%	2,336,830	43.66%
Juvenile Court	6,414,973	7,092,373	4,579,888	64.57%	4,385,591	63.11%
Sheriff	75,228,755	76,029,055	49,131,450	64.62%	49,264,716	65.23%
Clerk of Court	9,203,505	9,203,505	5,927,028	64.40%	5,976,873	63.28%
Judiciary	17,622,406	22,260,206	14,662,061	65.87%	13,763,349	66.83%
Probate Court	2,150,318	2,207,918	1,344,864	60.91%	1,302,307	62.46%
District Attorney	11,814,052	11,814,052	7,384,689	62.51%	7,214,925	63.14%
Solicitor General	3,590,357	3,600,557	2,256,683	62.68%	2,235,582	60.93%
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	3,996,917	66.67%	1,333,333	66.67%

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GENERAL FUND (001) continued

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Contribution to Transit	4,819,572	4,819,572	3,213,048	66.67%	2,663,533	66.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,048,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	865,930	66.30%	927,155	74.87%
Other Miscellaneous	100,773	150,773	71,913	47.70%	78,659	54.82%
Other Post-Employment Benefit Reserve	-	14,862	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	118,010	76.14%	91,555	59.07%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	2,596,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	588,300	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	192,300	-	0.00%	-	0.00%
Pension Reserve	-	12,277	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	3,868,069	74.50%	3,118,107	56.45%
800 MHZ Maintenance	2,883,874	2,883,874	2,554,543	88.58%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	138,544	70.13%	168,405	58.96%
Total Non-Departmental	35,085,530	28,344,983	16,226,974	57.25%	12,309,312	49.30%
Appropriations without Contribution to Fund Balance	246,308,949	245,674,590	153,870,962	62.63%	149,877,568	62.06%
Contribution to Fund Balance	297,447	1,012,115	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 246,606,396	\$ 246,686,705	\$ 153,870,962	62.38%	\$ 149,877,568	62.06%
Projected Fund Balance December 31	\$ 143,797,705	\$ 144,512,373				
Fund Balance as of Report Date			\$ 48,218,997			

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 775,377	12.68%	\$ 755,218	12.89%
Intergovernmental	26,140	26,140	22,089	84.50%	18,041	95.88%
Investment Income	-	-	7,728	-	12	12.00%
TOTAL REVENUES	\$ 6,142,158	\$ 6,142,158	\$ 805,194	13.11%	\$ 773,271	13.16%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 4,138,475	99.91%	\$ 4,173,025	99.99%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	4,138,475	99.91%	4,173,025	99.99%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,142,158	\$ 6,142,158	\$ 4,138,475	67.38%	\$ 4,173,025	71.00%
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 9,619,004			

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 566,718	9.33%	\$ 580,082	10.00%
Licenses and Permits	3,031,775	3,031,775	2,453,224	80.92%	2,231,783	87.98%
Intergovernmental	24,666	24,666	22,102	89.61%	16,646	-
Charges for Services	411,218	411,218	428,641	104.24%	341,313	105.49%
Investment Income	21,002	21,002	34,952	166.42%	4,960	17.57%
Miscellaneous	-	-	1,705	-	5,242	-
Other Financing Sources	362,258	362,258	269,865	74.50%	217,542	56.39%
TOTAL REVENUES	\$ 9,926,204	\$ 9,926,204	\$ 3,777,207	38.05%	\$ 3,397,568	37.43%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 5,947,170	\$ 3,259,851	54.81%	\$ 3,525,778	57.19%
Police Services	2,677,058	2,622,312	1,668,016	63.61%	1,554,493	61.74%
Non-Departmental	85,500	104,812	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,674,294	4,927,867	56.81%	5,080,271	57.89%
Contribution to Fund Balance	939,633	1,251,910	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,926,204	\$ 9,926,204	\$ 4,927,867	49.65%	\$ 5,080,271	55.97%
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,319,744				
Fund Balance as of Report Date			\$ 6,917,174			

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 7,395,367	9.39%	\$ 7,722,357	10.25%
Licenses and Permits	701,282	701,282	559,688	79.81%	500,570	67.98%
Intergovernmental	346,938	346,938	293,677	84.65%	239,700	-
Charges for Services	13,831,285	13,831,285	9,228,162	66.72%	8,275,245	58.23%
Investment Income	68,438	68,438	85,299	124.64%	16,498	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	34,764	56,007	161.11%	165,686	213.07%
Other Financing Sources	3,220,068	3,220,068	2,398,803	74.50%	1,934,326	56.48%
TOTAL REVENUES	\$ 96,922,187	\$ 96,928,451	\$ 20,017,103	20.65%	\$ 18,854,482	20.11%
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 363,090	64.26%	\$ 405,982	66.35%
Fire and Emergency Services	94,274,048	93,097,737	56,191,483	60.36%	54,207,808	59.52%
Non-Departmental	920,200	972,895	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	94,635,628	56,554,573	59.76%	54,613,790	58.95%
Contribution to Fund Balance	1,145,438	2,292,823	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,922,187	\$ 96,928,451	\$ 56,554,573	58.35%	\$ 54,613,790	58.24%
Projected Fund Balance December 31	\$ 45,513,280	\$ 46,660,665				
Fund Balance as of Report Date			\$ 7,830,372			

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
	Fund Balance January 1	\$ 798,347	\$ 798,347		\$ 798,347	
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 3,158	77.80%	\$ 3,243	57.88%
Revenues without Use of Fund Balance	4,059	4,059	3,158	77.80%	3,243	57.88%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,827	\$ 24,827	\$ 3,158	12.72%	\$ 3,243	13.65%
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 21,694	87.38%	\$ 18,130	76.34%
TOTAL APPROPRIATIONS	\$ 24,827	\$ 24,827	\$ 21,694	87.38%	\$ 18,130	76.34%
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Fund Balance as of Report Date			\$ 779,811			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
	Fund Balance January 1	\$ 43,393,125	\$ 43,393,125		\$ 43,393,125	
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 24,656,833	45.21%	\$ 22,571,395	42.91%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	1,657,004	41.64%	1,522,923	35.26%
Intergovernmental	143,519	143,519	123,692	86.19%	101,111	-
Charges for Services	1,225,119	1,225,119	842,944	68.81%	873,168	68.68%
Fines and Forfeitures	9,929,773	9,929,773	5,848,619	58.90%	6,444,581	67.87%
Contributions and Donations	-	-	-	-	7,319	-
Investment Income	139,301	139,301	182,394	130.94%	48,388	135.88%
Miscellaneous	245,333	245,333	258,674	105.44%	371,415	178.23%
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	\$ 34,769,561	35.14%	\$ 32,907,155	34.00%
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 450,696	64.91%	\$ 396,444	53.61%
Police Services	85,370,718	83,986,669	49,745,278	59.23%	50,517,651	56.95%
Recorder's Court	1,473,507	1,544,962	1,012,154	65.51%	1,136,792	65.26%
Solicitor General	751,210	751,210	356,278	47.43%	424,195	66.27%
Clerk of Recorder's Court	1,551,194	1,551,194	989,974	63.82%	847,344	62.12%
Non-Departmental	2,919,161	2,854,942	1,620,636	56.77%	1,620,636	56.73%
Appropriations without Contribution to Fund Balance	92,760,083	91,383,270	54,175,016	59.28%	54,943,062	57.21%
Contribution to Fund Balance	6,197,099	7,573,912	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 98,957,182	\$ 98,957,182	\$ 54,175,016	54.75%	\$ 54,943,062	56.77%
Projected Fund Balance December 31	\$ 49,590,224	\$ 50,967,037				
Fund Balance as of Report Date			\$ 23,987,670			

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RECREATION FUND (105)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 3,075,816	12.27%	\$ 2,952,993	12.82%
Intergovernmental	103,477	103,477	87,695	84.75%	71,414	135.23%
Charges for Services	4,015,471	4,015,471	3,226,040	80.34%	3,114,151	78.69%
Investment Income	52,375	52,375	45,811	87.47%	19,246	66.09%
Contributions and Donations	2,600	9,930	7,610	76.64%	-	0.00%
Miscellaneous	2,044,169	2,044,169	1,651,340	80.78%	1,541,348	85.27%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
TOTAL REVENUES	\$ 31,308,870	\$ 31,316,200	\$ 8,094,312	25.85%	\$ 7,699,152	26.65%
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,016,759	\$ 19,213,443	61.95%	\$ 18,037,663	63.16%
Support Services	150,491	150,491	93,684	62.25%	79,249	56.06%
Non-Departmental	15,000	18,958	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,186,208	19,307,127	61.91%	18,116,912	63.08%
Contribution to Fund Balance	3,769	129,992	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,308,870	\$ 31,316,200	\$ 19,307,127	61.65%	\$ 18,116,912	62.71%
Projected Fund Balance December 31	\$ 15,899,954	\$ 16,026,177				
Fund Balance as of Report Date			\$ 4,683,370			

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JIMMY CARTER BOULEVARD TAD FUND (161)

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

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015	% Actual to	% Actual to
				Current Budget	Actuals YTD as of 8/31/2014
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608		
Revenues:					
Taxes	\$ -	\$ -	\$ -	-	\$ -
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -
Appropriations:					
Planning and Development	\$ -	\$ -	\$ -	-	\$ -
Appropriations without Contribution to Fund Balance	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -
Projected Fund Balance December 31	\$ 379,608	\$ 379,608			
Fund Balance as of Report Date			\$ 379,608		

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INDIAN TRAIL TAD FUND (162)

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

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015	% Actual to	% Actual to
				Current Budget	Actuals YTD as of 8/31/2014
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489		
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	\$ 89,489	\$ 89,489			
Fund Balance as of Report Date			\$ 89,489		

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PARK PLACE TAD FUND (163)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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LAKE LUCERNE TAD FUND (164)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015	% Actual to Current Budget	Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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GWINNETT PLACE TAD FUND (165)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015	% Actual to Current Budget	Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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SPEED HUMP FUND (003)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 7,442	6.34%	\$ 8,204	7.01%
Investment Income	5,899	5,899	4,941	83.76%	1,325	36.00%
TOTAL REVENUES	\$ 123,331	\$ 123,331	\$ 12,383	10.04%	\$ 9,529	7.90%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 69,215	57.17%	\$ 53,005	84.80%
Appropriations without Contribution to Fund Balance	121,065	121,065	69,215	57.17%	53,005	84.80%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 123,331	\$ 123,331	\$ 69,215	56.12%	\$ 53,005	43.94%
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,208,574			

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STREET LIGHTING FUND (002)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,904,870	\$ 321,433	4.66%	\$ 386,771	5.67%
Investment Income	8,542	8,542	5,599	65.55%	4,064	66.64%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,913,412	327,032	4.73%	412,179	6.04%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,742,625	\$ 7,762,863	\$ 327,032	4.21%	\$ 412,179	5.52%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,762,863	\$ 4,086,321	52.64%	\$ 4,166,740	55.82%
TOTAL APPROPRIATIONS	\$ 7,742,625	\$ 7,762,863	\$ 4,086,321	52.64%	\$ 4,166,740	55.82%
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Deficit as of Report Date			\$ (1,232,092)			

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AUTHORITY IMAGING FUND (020)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 426,961	46.24%	\$ 441,140	55.25%
Investment Income	-	-	1,803	-	1,253	72.81%
Revenues without Use of Fund Balance	923,321	923,321	428,764	46.44%	442,393	55.29%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 428,764	44.66%	\$ 442,393	23.23%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 431,843	44.98%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 431,843	44.98%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,628,095			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 53,028	74.17%	\$ 50,356	72.45%
Miscellaneous	7,700	7,700	4,778	62.05%	5,215	66.86%
TOTAL REVENUES	\$ 79,200	\$ 79,200	\$ 57,806	72.99%	\$ 55,571	71.89%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 24,703	32.82%	\$ 30,445	37.35%
Appropriations without Contribution to Fund Balance	75,279	75,279	24,703	32.82%	30,445	37.35%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 79,200	\$ 79,200	\$ 24,703	31.19%	\$ 30,445	37.35%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 138,945			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 545,822	57.81%	\$ 539,793	61.90%
Investment Income	-	-	1,127	-	865	56.02%
Miscellaneous	-	-	1,386	-	3,355	-
Revenues without Use of Fund Balance	944,147	944,147	548,335	58.08%	544,013	62.28%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,200,382	\$ 548,335	45.68%	\$ 544,013	43.86%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 276,197	51.68%	\$ 306,699	62.33%
Solicitor General	665,979	665,979	346,642	52.05%	347,648	46.45%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,200,382	\$ 622,839	51.89%	\$ 654,347	52.75%
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,297,508			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
	Fund Balance January 1	\$ 360,514	\$ 360,514		\$ 360,514	
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 327	-	\$ 4,714	1491.77%
Investment Income	-	86	197	229.07%	240	45.03%
Revenues without Use of Fund Balance	-	86	524	609.30%	4,954	583.51%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,086	\$ 524	0.24%	\$ 4,954	2.30%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,086	\$ 50,416	23.44%	\$ 81,226	37.72%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,086	\$ 50,416	23.44%	\$ 81,226	37.72%
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 310,622			

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E-911 FUND (095)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 10,221,399	73.36%	\$ 9,316,971	70.73%
Investment Income	135,320	135,320	104,740	77.40%	116,244	94.47%
Miscellaneous	-	-	3,046	-	12,286	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	10,329,185	73.43%	9,445,501	71.05%
Use of Fund Balance	5,422,141	4,808,201	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 18,875,833	\$ 10,329,185	54.72%	\$ 9,445,501	53.23%
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,156,465	\$ 8,730,207	57.60%	\$ 7,863,541	55.22%
Non-Departmental	3,700,000	3,719,368	3,417,801	91.89%	3,220,837	91.91%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 18,875,833	\$ 12,148,008	64.36%	\$ 11,084,378	62.46%
Projected Fund Balance December 31	\$ 21,460,733	\$ 22,074,673				
Fund Balance as of Report Date			\$ 25,064,051			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 34,400	59.53%	\$ 33,364	52.33%
TOTAL REVENUES	\$ 57,784	\$ 57,784	\$ 34,400	59.53%	\$ 33,364	52.33%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 38,854	75.34%	\$ 33,176	52.05%
Appropriations without Contribution to Fund Balance	51,569	51,569	38,854	75.34%	33,176	52.05%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,784	\$ 57,784	\$ 38,854	67.24%	\$ 33,176	52.04%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 95,229			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
	Fund Balance January 1	\$ 2,652,795	\$ 2,652,795		\$ 2,652,795	
Revenue:						
Fines and Forfeitures	\$ -	\$ 148,658	\$ 155,491	104.60%	\$ 191,448	284.19%
Revenues without Use of Fund Balance	-	148,658	155,491	104.60%	191,448	284.19%
Use of Fund Balance	1,034,149	885,491	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 155,491	15.04%	\$ 191,448	17.11%
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 202,101	19.54%	\$ 363,697	32.50%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 202,101	19.54%	\$ 363,697	32.50%
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,767,304				
Fund Balance as of Report Date			\$ 2,606,185			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenue:						
Fines and Forfeitures	\$ -	\$ 129,792	\$ 175,790	135.44%	\$ 268,844	119.88%
Miscellaneous	-	-	116	-	251	-
Revenues without Use of Fund Balance	-	129,792	175,906	135.53%	269,095	119.99%
Use of Fund Balance	880,240	750,448	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,240	\$ 880,240	\$ 175,906	19.98%	\$ 269,095	30.69%
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 292,800	33.26%	\$ 181,416	20.69%
TOTAL APPROPRIATIONS	\$ 880,240	\$ 880,240	\$ 292,800	33.26%	\$ 181,416	20.69%
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,118,768				
Fund Balance as of Report Date			\$ 2,752,322			

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SHERIFF INMATE FUND (090)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 359,613	64.59%	\$ 319,562	69.80%
Revenues without Use of Fund Balance	556,788	556,788	359,613	64.59%	319,562	69.80%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 558,183	\$ 558,183	\$ 359,613	64.43%	\$ 319,562	55.67%
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 286,855	51.39%	\$ 188,961	32.92%
TOTAL APPROPRIATIONS	\$ 558,183	\$ 558,183	\$ 286,855	51.39%	\$ 188,961	32.92%
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,399,811			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,318	\$ 36,809	101.35%	\$ 75,397	247.80%
Investment Income	-	61	150	245.90%	108	46.55%
Revenues without Use of Fund Balance	-	36,379	36,959	101.59%	75,505	246.28%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 111,379	\$ 36,959	33.18%	\$ 75,505	41.79%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 111,379	\$ 2,915	2.62%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 111,379	\$ 2,915	2.62%	\$ -	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 294,836			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 118,386	\$ 118,386	100.00%	\$ 154,754	119.44%
Investment Income	-	124	306	246.77%	402	45.63%
Revenues without Use of Fund Balance	-	118,510	118,692	100.15%	155,156	118.94%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 268,510	\$ 118,692	44.20%	\$ 155,156	19.88%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 268,510	\$ 30,408	11.32%	\$ 185,753	23.80%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 268,510	\$ 30,408	11.32%	\$ 185,753	23.80%
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 509,008			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,559	\$ 5,560	100.02%	\$ 5,003	-
Investment Income	-	34	83	244.12%	84	51.22%
Other Financing Sources	-	-	-	-	2,025	100.00%
Revenues without Use of Fund Balance	-	5,593	5,643	100.89%	7,112	324.90%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 80,593	\$ 5,643	7.00%	\$ 7,112	4.96%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ 10,500	7.32%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ 10,500	7.32%
Projected Fund Balance December 31	\$ 64,094	\$ 64,094				
Fund Balance as of Report Date			\$ 144,737			

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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			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 514,451	62.36%	\$ 618,891	75.02%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	490,937	48.89%	491,066	50.37%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	1,805,388	68.67%	1,509,957	68.63%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,678,596	\$ 2,678,596	\$ 1,805,388	67.40%	\$ 1,509,957	56.15%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 2,671,627	99.74%	\$ 2,678,001	99.59%
TOTAL APPROPRIATIONS	\$ 2,678,596	\$ 2,678,596	\$ 2,671,627	99.74%	\$ 2,678,001	99.59%
Projected Fund Balance December 31	\$ 967,312	\$ 967,312				
Fund Balance as of Report Date			\$ 150,536			

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TREE BANK FUND (040)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 23,720	158.13%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 21,760</u>	217.60%	<u>\$ 23,720</u>	158.13%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	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 Infinite Energy Center (formerly the Gwinnett Center) and parking facility. Hotel-Motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
		Annual Budget as of 8/31/2015				
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 5,547,977	76.56%	\$ 4,929,419	71.39%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	4,283	356.92%	755	9.44%
Revenues without Use of Fund Balance	7,247,884	7,247,884	5,552,260	76.61%	4,930,174	71.32%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,618,070	\$ 7,618,070	\$ 5,552,260	72.88%	\$ 4,930,174	69.40%
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 2,041,849	75.90%	\$ 1,590,089	73.30%
Facility Debt	4,928,005	4,928,005	1,276,503	25.90%	1,324,703	26.85%
TOTAL APPROPRIATIONS	\$ 7,618,070	\$ 7,618,070	\$ 3,318,352	43.56%	\$ 2,914,792	41.03%
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 9,787,428			

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AIRPORT OPERATING FUND (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 118,467	87.75%	\$ 103,177	76.43%
Miscellaneous - Rents	720,000	720,000	606,549	84.24%	521,557	73.01%
Revenues without Use of Net Position	855,000	855,000	725,016	84.80%	624,734	73.55%
Use of Net Position	87,444	75,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 942,444	\$ 930,768	\$ 725,016	77.89%	\$ 624,734	72.58%
Appropriations:						
Transportation*	\$ 942,444	\$ 930,768	\$ 483,246	51.92%	\$ 482,341	56.04%
TOTAL APPROPRIATIONS	\$ 942,444	\$ 930,768	\$ 483,246	51.92%	\$ 482,341	56.04%
Projected Net Position December 31	\$ 687,921	\$ 699,597				
Net Position as of Report Date			\$ 1,017,135			

* 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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,139,056	60.92%	\$ 2,365,569	64.91%
Investment Income	8,800	8,800	6,227	70.76%	2,071	16.81%
Miscellaneous	22,000	22,000	13,592	61.78%	130,710	47.76%
Other Financing Sources	4,819,572	4,819,572	3,213,048	66.67%	2,663,533	66.67%
Revenues without Use of Net Position	8,361,376	8,361,376	5,371,923	64.25%	5,161,883	65.13%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 5,371,923	60.64%	\$ 5,161,883	65.13%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 36,615	34.24%	\$ 31,048	39.98%
Transportation	8,751,365	8,751,365	3,983,432	45.52%	3,938,729	50.46%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 4,020,047	45.38%	\$ 3,969,777	50.36%
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 1,890,273			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ 374,636	49.95%	\$ 376,507	52.29%
Charges for Services	42,667,577	42,667,577	30,226,166	70.84%	28,144,643	69.79%
Investment Income	202,986	202,986	213,574	105.22%	152,523	40.78%
Miscellaneous	50	50	1	2.00%	910	1820.00%
TOTAL REVENUES	\$ 43,620,613	\$ 43,620,613	\$ 30,814,377	70.64%	\$ 28,674,583	69.22%
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 649,893	43.30%	\$ 860,603	50.01%
Payments to Haulers	40,677,286	40,677,286	22,949,344	56.42%	22,438,193	58.51%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	23,599,237	55.95%	23,298,796	58.15%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 43,620,613	\$ 43,620,613	\$ 23,599,237	54.10%	\$ 23,298,796	56.25%
Projected Net Position December 31	\$ 12,492,169	\$ 12,509,071				
Net Position as of Report Date			\$ 18,282,128			

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

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STORMWATER OPERATING FUND (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 1,985,690	6.36%	\$ 2,129,227	6.93%
Investment Income	48,868	48,868	111,356	227.87%	11,464	30.55%
Miscellaneous	20,150	20,150	1,759	8.73%	22,595	161.39%
TOTAL REVENUES	\$ 31,297,058	\$ 31,297,058	\$ 2,098,805	6.71%	\$ 2,163,286	7.03%
Appropriations:						
Planning and Development	\$ 492,356	\$ 460,691	\$ 247,102	53.64%	\$ 217,546	49.20%
Water Resources*	30,584,141	30,397,568	4,742,430	15.60%	12,416,714	60.80%
Non-Departmental	30,000	39,917	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,898,176	4,989,532	16.15%	12,634,260	60.46%
Working Capital Reserve	190,561	398,882	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,297,058	\$ 31,297,058	\$ 4,989,532	15.94%	\$ 12,634,260	41.07%
Projected Net Position December 31	\$ 21,003,162	\$ 21,211,483				
Net Position as of Report Date			\$ 17,921,874			

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

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WATER AND SEWER OPERATING FUND (501)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
	Net Position January 1	\$ 81,853,795	\$ 81,853,795		\$ 81,853,795	
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 190,919,693	63.83%	\$ 187,410,919	63.63%
Investment Income	333,457	333,457	434,982	130.45%	80,872	81.04%
Contributions and Donations	17,870,000	17,870,000	14,198,198	79.45%	11,913,697	99.28%
Miscellaneous	240,000	240,000	527,867	219.94%	199,307	49.33%
TOTAL REVENUES	\$ 317,528,457	\$ 317,528,457	\$ 206,080,740	64.90%	\$ 199,604,795	65.01%
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,106,738	\$ 622,774	56.27%	\$ 746,324	60.48%
Water Resources*	297,134,628	296,123,192	181,445,168	61.27%	171,929,047	62.53%
Non-Departmental	50,000	105,019	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,334,949	182,067,942	61.23%	172,675,371	62.50%
Working Capital Reserve	19,147,164	20,193,508	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 317,528,457	\$ 317,528,457	\$ 182,067,942	57.34%	\$ 172,675,371	56.24%
Projected Net Position December 31	\$ 101,000,959	\$ 102,047,303				
Net Position as of Report Date			\$ 105,866,593			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
	Net Position January 1	\$ 15,643,687	\$ 15,643,687		\$ 15,643,687	
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 26,233,211	66.63%	\$ 33,799,558	66.67%
Investment Income	65,087	65,087	66,565	102.27%	9,992	64.96%
Miscellaneous	1,424,802	1,424,802	958,772	67.29%	1,018,347	66.06%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	27,276,420	66.75%	34,827,897	66.65%
Use of Net Position	9,626,129	8,935,008	-	0.00%	-	-
TOTAL REVENUES	\$ 50,486,779	\$ 49,795,658	\$ 27,276,420	54.78%	\$ 34,827,897	66.65%
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,454,130	\$ 2,290,492	51.42%	\$ 2,131,409	52.37%
Financial Services	7,905,530	7,701,246	4,782,798	62.10%	4,587,567	62.09%
Human Resources	3,359,705	3,316,983	1,936,462	58.38%	1,746,622	55.60%
Information Technology	22,328,293	22,042,343	13,535,976	61.41%	15,828,638	62.13%
Law	2,173,320	2,173,320	1,382,153	63.60%	1,020,268	53.39%
Support Services	9,523,380	9,360,580	5,482,713	58.57%	5,157,080	56.47%
Non-Departmental	721,500	747,056	255,206	34.16%	166,664	22.26%
TOTAL APPROPRIATIONS	\$ 50,486,779	\$ 49,795,658	\$ 29,665,800	59.58%	\$ 30,638,248	59.07%
Projected Net Position December 31	\$ 6,017,558	\$ 6,708,679				
Net Position as of Report Date			\$ 13,254,307			

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AUTO LIABILITY FUND (606)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 666,666	66.67%	\$ 666,676	66.67%
Investment Income	11,000	11,000	10,212	92.84%	1,797	18.26%
Revenues without Use of Net Position	1,011,000	1,011,000	676,878	66.95%	668,473	66.20%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,015,272	\$ 1,015,272	\$ 676,878	66.67%	\$ 668,473	63.56%
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 286,221	28.19%	\$ 381,094	36.23%
TOTAL APPROPRIATIONS	\$ 1,015,272	\$ 1,015,272	\$ 286,221	28.19%	\$ 381,094	36.23%
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,464,406			

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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 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 2,265,765	\$ 2,265,765	\$ 2,265,765			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 3,141,641	52.83%	\$ 3,592,471	56.91%
Miscellaneous	282,000	282,000	261,523	92.74%	266,317	89.79%
TOTAL REVENUES	\$ 6,228,625	\$ 6,228,625	\$ 3,403,164	54.64%	\$ 3,858,788	58.38%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 3,644,981	60.28%	\$ 3,692,757	61.82%
Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	3,644,981	60.27%	3,692,757	61.69%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,228,625	\$ 6,228,625	\$ 3,644,981	58.52%	\$ 3,692,757	55.87%
Projected Net Position December 31	\$ 2,388,422	\$ 2,446,836				
Net Position as of Report Date			\$ 2,023,948			

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GROUP SELF-INSURANCE FUND (605)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 27,472,245	61.71%	\$ 24,880,965	61.06%
Investment Income	144,605	144,605	192,799	133.33%	98,867	67.17%
Miscellaneous	-	-	451,658	-	279,712	-
Revenues without Use of Net Position	44,664,270	44,664,270	28,116,702	62.95%	25,259,544	61.76%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,627,347	\$ 28,116,702	57.82%	\$ 25,259,544	52.50%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 29,058,212	59.76%	\$ 28,849,047	59.96%
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,627,347	\$ 29,058,212	59.76%	\$ 28,849,047	59.96%
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 34,139,878			

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RISK MANAGEMENT FUND (602)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 1,669,428	66.67%	\$ 2,333,438	66.67%
Investment Income	96,000	96,000	77,545	80.78%	94,255	65.28%
Miscellaneous	-	-	9,831	-	257,966	-
Revenues without Use of Net Position	2,600,142	2,600,142	1,756,804	67.57%	2,685,659	73.69%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,914,642	\$ 6,914,642	\$ 1,756,804	25.41%	\$ 2,685,659	39.17%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 4,788,279	69.25%	\$ 4,459,683	65.04%
TOTAL APPROPRIATIONS	\$ 6,914,642	\$ 6,914,642	\$ 4,788,279	69.25%	\$ 4,459,683	65.04%
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,076,964			

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WORKERS' COMPENSATION FUND (604)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 8/31/2015	Actuals YTD as of 8/31/2015		Actuals YTD as of 8/31/2014	% Actual to 8/31/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 1,466,667	66.67%	\$ 2,675,724	66.90%
Investment Income	40,000	40,000	80,979	202.45%	45,323	68.93%
Miscellaneous	-	-	-	-	6,995	-
Revenues without Use of Net Position	2,240,000	2,240,000	1,547,646	69.09%	2,728,042	67.10%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,316,621	\$ 4,316,621	\$ 1,547,646	35.85%	\$ 2,728,042	43.28%
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 2,160,400	50.05%	\$ 2,716,114	43.09%
TOTAL APPROPRIATIONS	\$ 4,316,621	\$ 4,316,621	\$ 2,160,400	50.05%	\$ 2,716,114	43.09%
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,296,828			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 08/31/2015

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

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	4,764
<i>Total: Fire and Emergency Services District Fund</i>			6,264		4,764	6,264
Recreation Fund (105)						
Contributions and Donations	2,600	9,930	7,330	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
<i>Total: Recreation Fund</i>			7,330		-	7,330
Street Lighting Fund (002)						
Charges for Services	6,884,632	6,904,870	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				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

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
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	4,808,201	(613,940)	To adjust budget for 90 day job vacancies	370,964	(613,940)
<i>Total: E-911 Fund</i>			(613,940)		370,964	(613,940)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	148,658	148,658	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	11,571	148,658
Use of Fund Balance	1,034,149	885,491	(148,658)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(11,571)	(148,658)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	129,792	129,792	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	5,682	129,792
Use of Fund Balance	880,240	750,448	(129,792)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(5,682)	(129,792)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	36,318	36,318	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	8,025	36,318
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Total: Sheriff Special Justice Fund</i>			36,379		8,025	36,379
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	118,386	118,386	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	9,226	118,386
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Total: Sheriff Special Treasury Fund</i>			118,510		9,226	118,510

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	5,559	5,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,559
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>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	35,681	(11,676)
<i>Total: Airport Operating Fund</i>			(11,676)		35,681	(11,676)
Administrative Support Fund (665)						
Use of Net Position	9,626,129	8,935,008	(691,121)	To adjust budget for 90 day job vacancies	142,650	(691,121)
<i>Total: Administrative Support Fund</i>			(691,121)		142,650	(691,121)
Total Revenue Budget Adjustments			\$ (1,042,028)		\$ 571,310	\$ (1,042,028)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 08/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Tax Commissioner	\$ 12,081,242	\$ 12,117,414	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	-	\$ 36,172
Transportation	16,486,993	16,074,657	(412,336)	To adjust budget for 90 day job vacancies	36,250	(412,336)
Police Services	5,465,614	5,368,886	(96,728)	To adjust budget for 90 day job vacancies	38,865	(99,742)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				Total: Police Services	38,865	(96,728)
Corrections	13,376,297	13,311,709	(64,588)	To adjust budget for 90 day job vacancies	34,328	(115,688)
				Transfer from Non-Departmental: Prisoner Medical Reserve	-	51,100
				Total: Corrections	34,328	(64,588)
Community Services	5,572,992	5,521,239	(51,753)	To adjust budget for 90 day job vacancies	(9,770)	(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	533,286
				Total: Community Services - Elections	533,286	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	2,207,918	57,600	Transfer from Non-Departmental: Indigent Defense Reserve	-	54,100
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	3,500
				Total: Probate Court	-	57,600
Solicitor General	3,590,357	3,600,557	10,200	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
				Transfer from Non-Departmental: Court Reporter's Reserve	-	4,400
				Total: Solicitor General	-	10,200

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	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)	(533,286)
				Total: Contingency	(533,286)	(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	-	14,862	14,862	To adjust budget for 90 day job vacancies	(2,117)	14,862
Indigent Defense Reserve	6,000,000	2,596,400	(3,403,600)	Transfer to Juvenile Court	-	(442,200)
				Transfer to Judiciary	-	(2,907,300)
				Transfer to Probate Court	-	(54,100)
				Total: Indigent Defense Reserve	-	(3,403,600)
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	-	12,277	12,277	To adjust budget for 90 day job vacancies	(6,569)	12,277
Total: Non-Departmental			(6,740,547)		(541,972)	(6,740,547)
Contribution to Fund Balance	297,447	1,012,115	714,668	To adjust budget for 90 day job vacancies	(90,987)	673,545
				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 - August	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
				Total: Contribution to Fund Balance	(90,987)	714,668
<i>Total: General Fund</i>			80,309		-	80,309
Development and Enforcement Services District Fund (104)						
Planning and Development	6,224,013	5,947,170	(276,843)	To adjust budget for 90 day job vacancies	105,092	(276,843)
Police Services	2,677,058	2,622,312	(54,746)	To adjust budget for 90 day job vacancies	73,156	(54,746)
Non-Departmental	85,500	104,812	19,312	To adjust budget for 90 day job vacancies	(7,460)	19,312
Contribution to Fund Balance	939,633	1,251,910	312,277	To adjust budget for 90 day job vacancies	(170,788)	312,277
<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	93,097,737	(1,176,311)	To adjust budget for 90 day job vacancies	293,373	(1,177,811)
				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	293,373	(1,176,311)
Non-Departmental	920,200	972,895	52,695	To adjust budget for 90 day job vacancies	(13,780)	52,695
Contribution to Fund Balance	1,145,438	2,292,823	1,147,385	To adjust budget for 90 day job vacancies	(279,593)	1,142,621
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	4,764	4,764
				Total: Contribution to Fund Balance	(274,829)	1,147,385
<i>Total: Fire and Emergency Services District Fund</i>			6,264		4,764	6,264

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	85,370,718	83,986,669	(1,384,049)	To adjust budget for 90 day job vacancies	300,223	(1,424,324)
				Transfer from Non-Departmental: Inmate Medical Reserve	-	40,275
				Total: Police Services	300,223	(1,384,049)
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	2,854,942	(64,219)	To adjust budget for 90 day job vacancies	(11,262)	47,511
				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	(11,262)	(64,219)
Contribution to Fund Balance	6,197,099	7,573,912	1,376,813	To adjust budget for 90 day job vacancies	(288,961)	1,376,813
<i>Total: Police Services District Fund</i>						
			-		-	-
Recreation Fund (105)						
Community Services	31,139,610	31,016,759	(122,851)	To adjust budget for 90 day job vacancies	(28,984)	(130,181)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett	-	710
				Total: Community Services	(28,984)	(122,851)
Non-Departmental	15,000	18,958	3,958	To adjust budget for 90 day job vacancies	611	3,958
Contribution to Fund Balance	3,769	129,992	126,223	To adjust budget for 90 day job vacancies	28,373	126,223
<i>Total: Recreation Fund</i>						
			7,330		-	7,330

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	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	-	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	15,156,465	(633,308)	To adjust budget for 90 day job vacancies	383,641	(633,308)
Non-Departmental	3,700,000	3,719,368	19,368	To adjust budget for 90 day job vacancies	(12,677)	19,368
<i>Total: E-911 Fund</i>			(613,940)		370,964	(613,940)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	111,379	36,379	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	8,025	36,379
<i>Total: Sheriff Special Justice Fund</i>			36,379		8,025	36,379
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	268,510	118,510	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	9,226	118,510
<i>Total: Sheriff Special Treasury Fund</i>			118,510		9,226	118,510

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	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	930,768	(11,676)	To adjust budget for 90 day job vacancies	35,681	(11,676)
<i>Total: Airport Operating Fund</i>			(11,676)		35,681	(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	460,691	(31,665)	To adjust budget for 90 day job vacancies	-	(31,665)
Water Resources	30,584,141	30,397,568	(186,573)	To adjust budget for 90 day job vacancies	8,307	(186,573)
Non-Departmental	30,000	39,917	9,917	To adjust budget for 90 day job vacancies	785	9,917
Working Capital Reserve	190,561	398,882	208,321	To adjust budget for 90 day job vacancies	(9,092)	208,321
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	1,196,665	1,106,738	(89,927)	To adjust budget for 90 day job vacancies	-	(89,927)
Water Resources	297,134,628	296,123,192	(1,011,436)	To adjust budget for 90 day job vacancies	339,223	(1,011,436)
Non-Departmental	50,000	105,019	55,019	To adjust budget for 90 day job vacancies	(9,441)	55,019
Working Capital Reserve	19,147,164	20,193,508	1,046,344	To adjust budget for 90 day job vacancies	(329,782)	1,046,344
<i>Total: Water and Sewer Operating Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - August	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	7,701,246	(204,284)	To adjust budget for 90 day job vacancies	67,764	(204,284)
Human Resources	3,359,705	3,316,983	(42,722)	To adjust budget for 90 day job vacancies	-	(42,722)
Information Technology	22,328,293	22,042,343	(285,950)	To adjust budget for 90 day job vacancies	87,426	(285,950)
Support Services	9,523,380	9,360,580	(162,800)	To adjust budget for 90 day job vacancies	-	(162,800)
Non-Departmental	721,500	747,056	25,556	To adjust budget for 90 day job vacancies	(12,540)	25,556
<i>Total: Administrative Support Fund</i>			(691,121)		142,650	(691,121)
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			\$ (1,042,028)		\$ 571,310	\$ (1,042,028)