



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**December 31, 2015** (unaudited)



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

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

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

**DATE:** February 5, 2016

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

This report, which includes unaudited information for the 2015 fiscal year and audited information for the 2014 fiscal year, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

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

# Executive Summary

Notable events that occurred in December and early January included preparations for the fiscal year 2015 external audit and the adoption of the fiscal year 2016 budget. Highlights from these activities and preliminary fiscal year 2015 operating results are discussed below.

## **Fiscal Year 2015 Preliminary Operating Results**

Preliminary results for fiscal year 2015 indicate that all operating funds have finished the year in a favorable position.

Investment Income across all operating funds came in approximately 37 percent higher in 2015 compared to 2014, which is primarily due to additional funds available for investing and an investment strategy that capitalizes on instruments with higher yields. The overall average vacancy rate for fiscal year 2015 was 7 percent, which resulted in Personal Services savings for most departments/agencies. Additional preliminary operating results for fiscal year 2015 are provided in the “Other Funds” narrative on page 9.

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit. Estimates have been posted for major items, but as we work through the audit, additional entries may be required. Audited financial statements for fiscal year 2015 will be presented in the Comprehensive Annual Financial Report (CAFR) in the spring.

Included in this report is a fiscal year 2015 budget amendment adopted on December 1, 2015 at a regularly scheduled Board of Commissioners business meeting. Budgets were amended based on actual receipts and anticipated appropriations. This report also contains budget adjustments for additional contributions to capital funds to address future capital needs. Additionally, a budget adjustment was made to allow for an additional contribution from the General Fund to the Local Transit Operating Fund for future operating needs.

## **2015 External Audit Preparation**

The Department of Financial Services continues preparations for the annual external audit. Preparing for the audit includes ensuring that revenues are reported in the year earned and expenditures are reported in the year goods and/or services are received. The audit process includes a thorough review of procedures to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County’s CAFR are fairly represented. The audit typically lasts approximately three months, beginning in February and ending in May.

## **2016 Budget Adoption**

The fiscal year 2016 budget was adopted by the Board of Commissioners on January 5, 2016. The budget includes an operating budget of \$1.1 billion and a capital budget of \$363 million. The [adopted 2016 budget resolution](#) and more information about the [2016 budget](#) are available on the County’s website.

## Property Taxes and Appeals

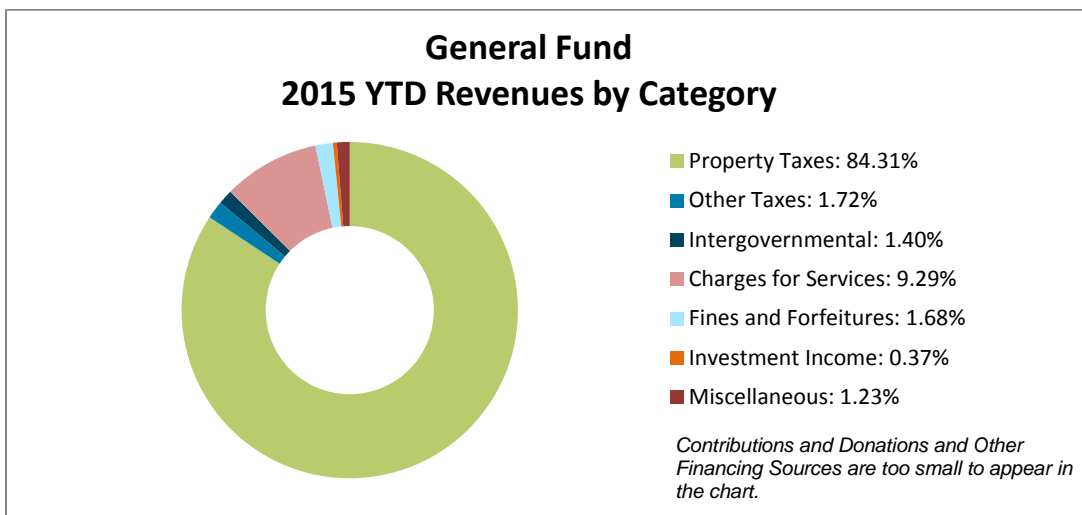
Real and personal property tax payments for the 2015 tax year were due October 15. As of December 31, the property tax collection rate was 98.06 percent of the amount billed.

Tax revenues across all tax-related funds ended the 2015 fiscal year up approximately 2.7 percent over 2014. The increases are primarily the result of a higher property tax collection rate and growth in the tax digest.

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 in 2014. As of December 31, 99.7 percent of the appeals have been settled.

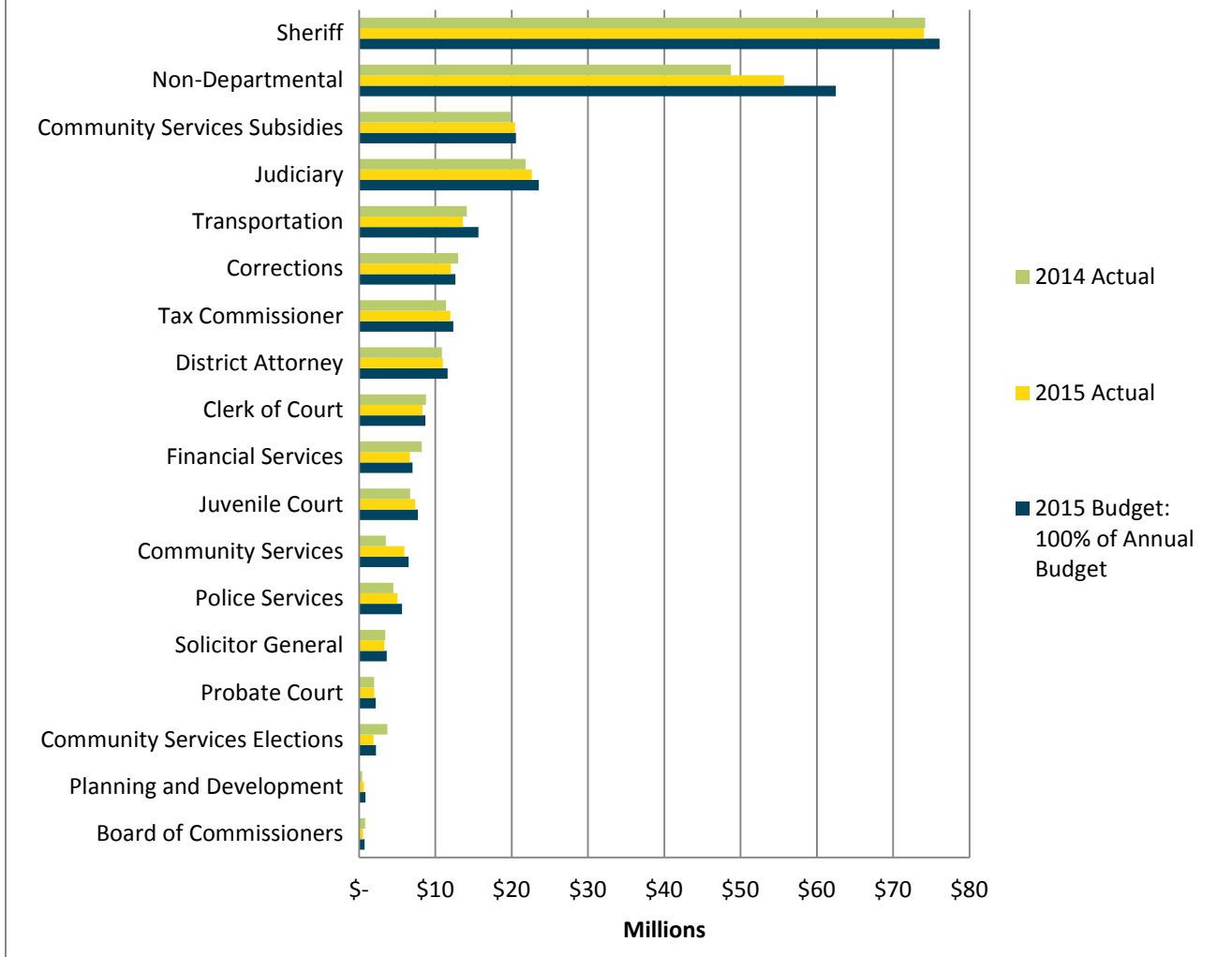
## General Fund (page 10)

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



All revenues in the General Fund exceeded budget with the exception of Contributions and Donations. Total General Fund revenues ended the year up nearly one percent over 2014.

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

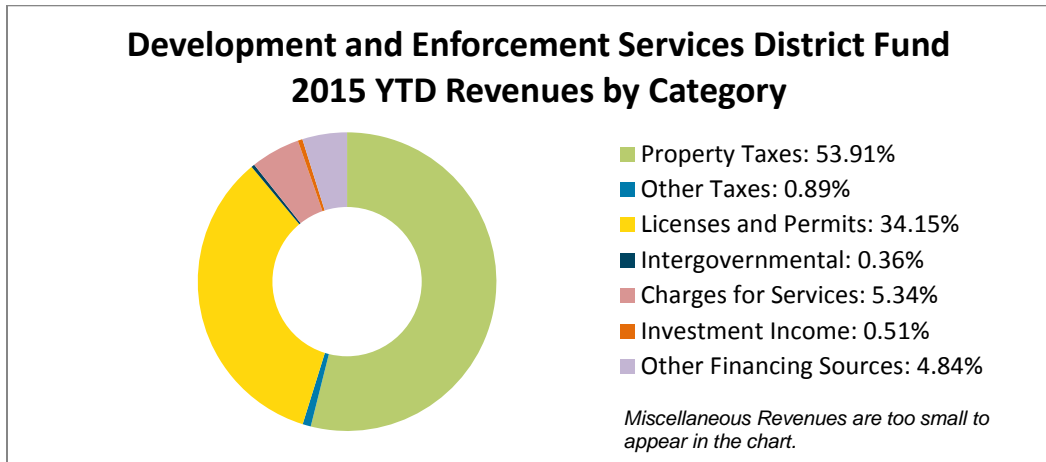


Non-Departmental expenditures ended the year approximately 14 percent higher than last year. This is primarily due to increases in contributions to capital and transit, as well as increases in the motor vehicle contribution to the service district funds.

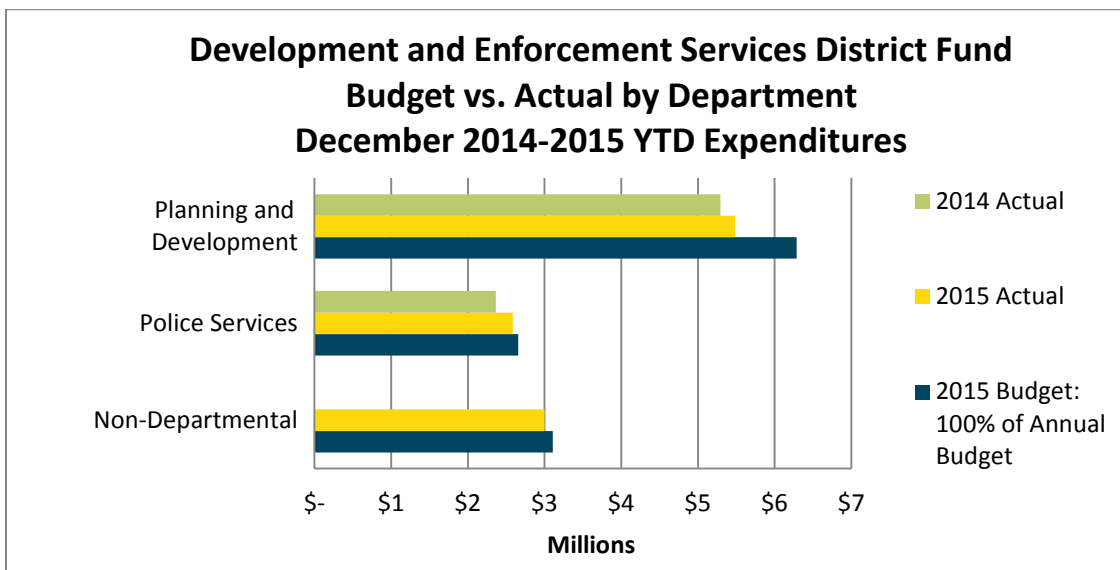
Since the inception of title ad valorem taxes (TAVT) in the spring of 2013, motor vehicle ad valorem taxes have declined as cars transition from the old system of paying “the birthday tax” for motor vehicles to TAVT (paying a one-time fee at the time a title is transferred). For local governments, there is a “make whole” piece of TAVT that is intended to make up the difference between current motor vehicle ad valorem tax collections and motor vehicle ad valorem tax collections prior to TAVT implementation. Beginning in 2014, the “make whole” piece of TAVT was transferred from the General Fund to the service districts based on actuals received and the service district millage rates. This transfer is budgeted as Motor Vehicle Contribution in General Fund Non-Departmental appropriations. Between 2014 and 2015, the revenue associated with the “make whole” piece of TAVT increased by 17.6 percent. Similarly, the service districts proportionate share of TAVT distribution also increased during the same time period (from approximately \$6.8 million to just over \$8.0 million).

# Development and Enforcement Services District Fund (page 13)

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



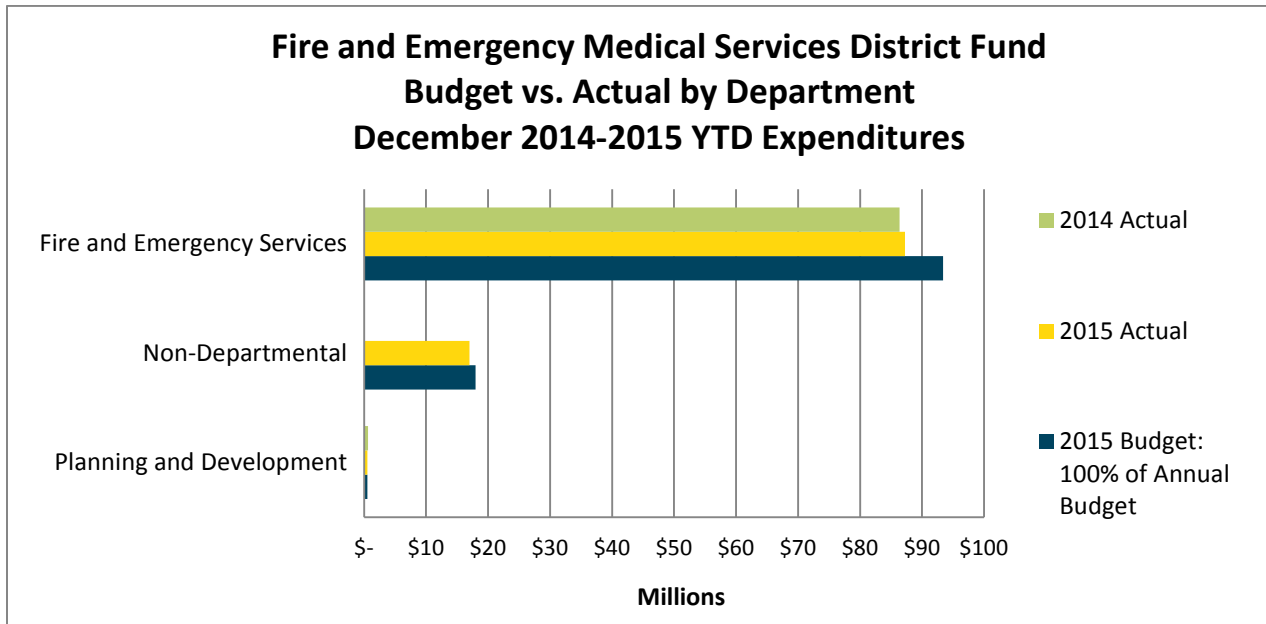
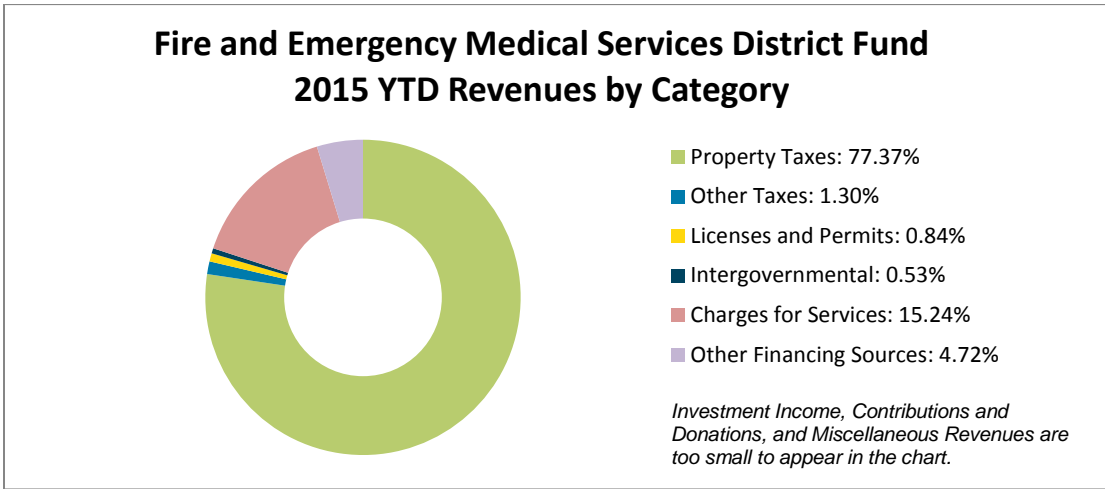
In addition to the increase in Tax revenues previously mentioned on page 3, Licenses and Permits and Charges for Services revenues in the Development and Enforcement Services District Fund are up 20 percent and 16 percent, respectively, as a result of increased construction activity in the County.



Non-Departmental expenditures in the Development and Enforcement Services District Fund ended the year significantly higher than 2014. This is because the fund made an additional contribution to capital in the Non-Departmental category in 2015 to address future capital needs.

# Fire and Emergency Medical Services District Fund (page 14)

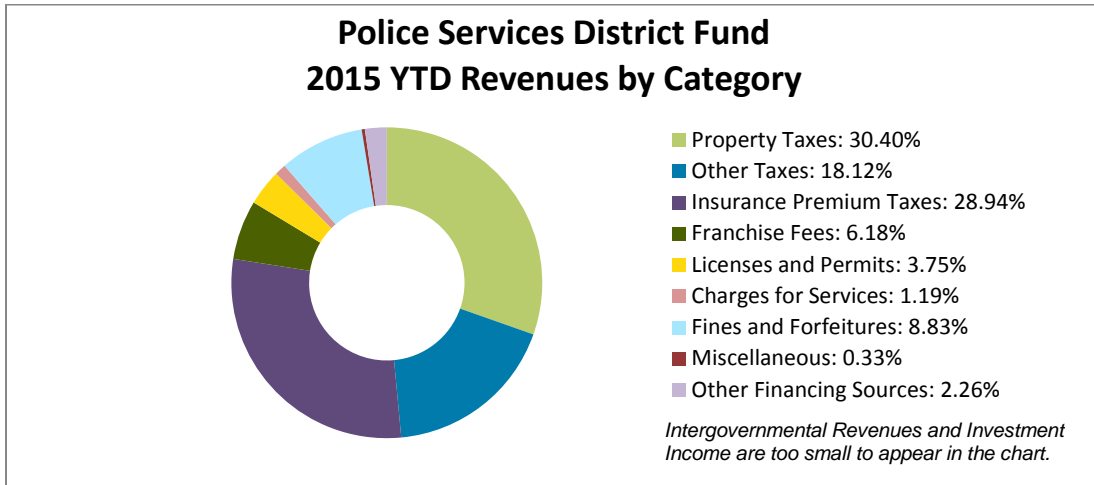
The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is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



Non-Departmental expenditures in the Fire and Emergency Medical Services District Fund ended the year significantly higher than 2014. This is because contributions to capital were moved from the Fire and Emergency Services category to the Non-Departmental category in 2015, and the amount was increased to address future capital needs.

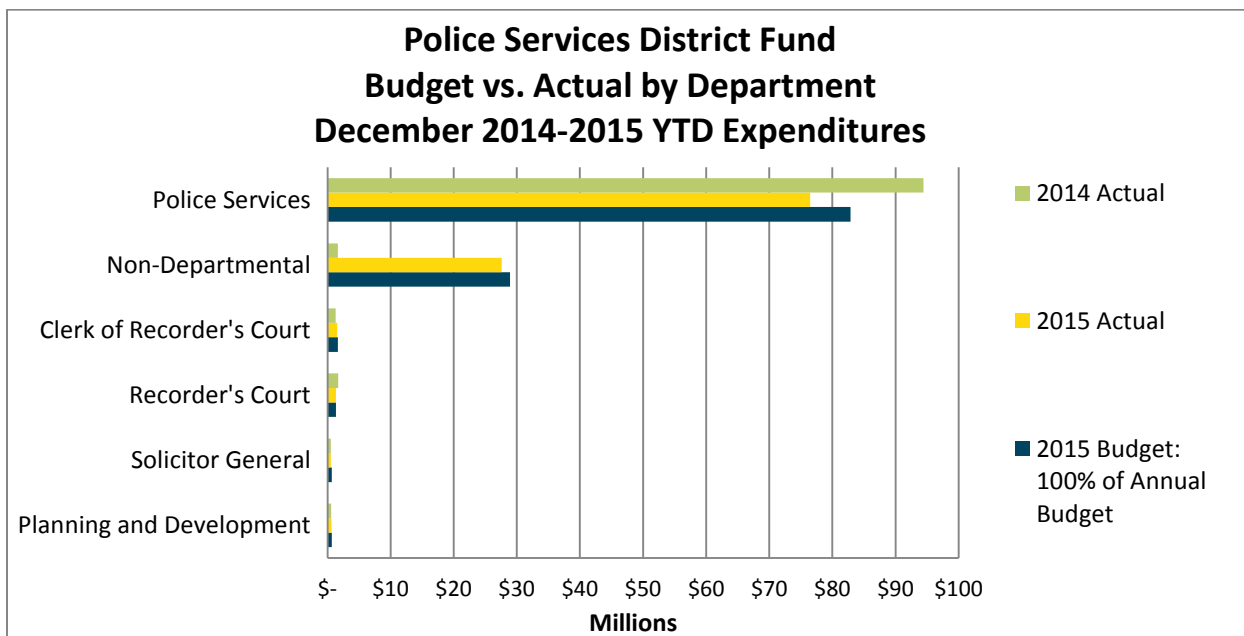
# Police Services District Fund (page 16)

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



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

The Police Services District Fund recently began realizing the financial impact of school bus stop arm camera citations; these revenues are included in the Fines and Forfeitures revenue category on page 16. The County's portion of school bus stop arm camera collections reached approximately \$884,000 through the end of the 2015 fiscal year. Despite this new revenue stream, Fines and Forfeitures came in approximately \$1.2 million lower than 2014.

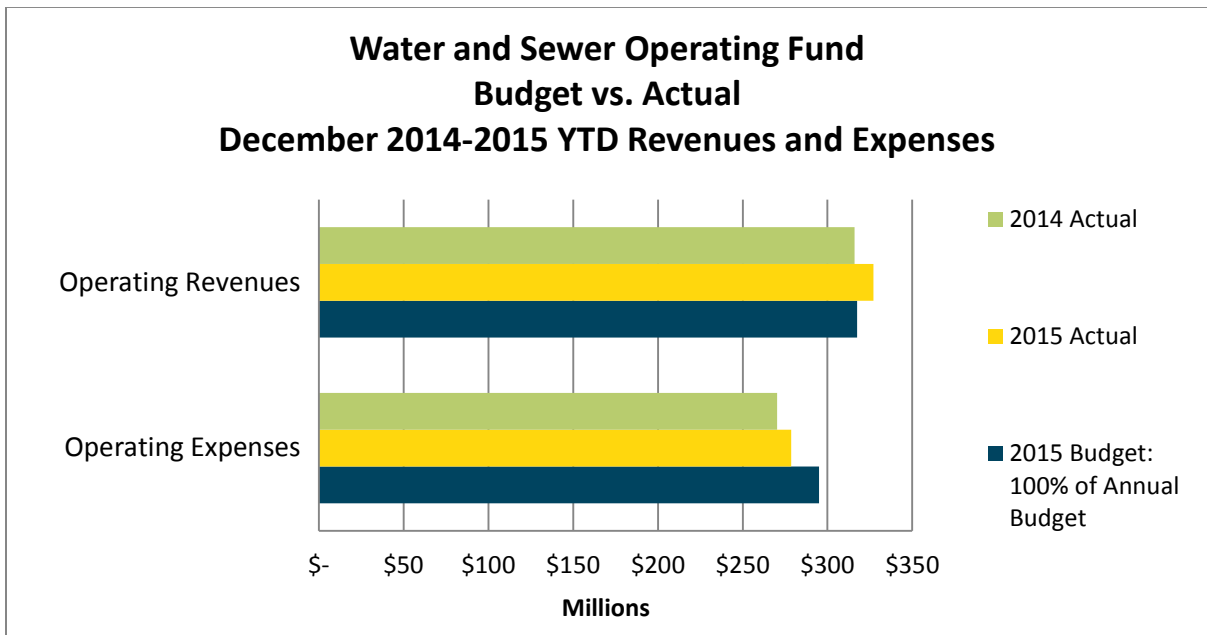




Non-Departmental expenditures in the Police Services District Fund ended the year significantly higher than 2014, as shown in the chart at the bottom of the previous page. This is because contributions to capital were moved from the Police Services category to the Non-Departmental category in 2015, and the amount was increased to address future capital needs.

## Water and Sewer Operating Fund (page 44)

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



Revenues in the Water and Sewer Operating Fund ended the year approximately \$11.2 million higher than last year and approximately 3.0 percent, or \$9.6 million, over budget. The increase is primarily attributable to increases in system development charges and sewer retail revenues. Additionally, there was a 1.6 percent increase in water consumption from 2014 to 2015.

Expenses in the Water and Sewer Operating Fund ended the year approximately \$8.4 million higher than last year. The year-over-year increase in operating expenses is primarily attributable to an increase in transfers to the Renewal and Extension capital fund.

Although expenses ended the year higher than last year, they came in approximately 5.6 percent, or \$16.4 million, under budget, primarily due to lower than expected utility costs and a reduction in indirect costs.

The Water and Sewer Operating Fund ended the year in a favorable position, with revenues coming in stronger than expenses, and was able to make a contribution to net position.

## Other Funds

Charges for Services revenues in the E-911 Fund (page 29) ended the year approximately \$2.1 million higher than last year, primarily due to increases in wireless collections and Voice over Internet Protocol (VoIP) fees.

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

Expenses in the Stormwater Operating Fund (page 43) are up approximately 46 percent over 2014. The variance is primarily due to an increase in contributions to the Renewal and Extension capital fund.

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## General Fund (001)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
<b>Revenues:</b>						
Taxes	\$ 213,786,994	\$ 225,257,232	\$ 227,796,045	101.13%	\$ 225,824,780	105.08%
Intergovernmental	2,843,219	2,767,346	3,703,642	133.83%	3,969,196	98.35%
Charges for Services	22,461,915	22,571,287	24,585,226	108.92%	23,585,836	97.52%
Fines and Forfeitures	5,442,405	4,087,497	4,447,972	108.82%	5,066,571	97.58%
Investment Income	513,291	513,291	979,567	190.84%	1,328,472	108.58%
Contributions and Donations	82,752	89,703	28,745	32.04%	45,737	44.82%
Miscellaneous	1,277,956	2,024,865	3,262,724	161.13%	1,844,846	109.30%
Other Financing Sources	197,864	197,864	351,479	177.64%	1,467,705	115.04%
Revenues without Use of Fund Balance	246,606,396	257,509,085	265,155,400	102.97%	263,133,143	104.17%
Use of Fund Balance	-	22,370,218	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 246,606,396</b>	<b>\$ 279,879,303</b>	<b>\$ 265,155,400</b>	<b>94.74%</b>	<b>\$ 263,133,143</b>	<b>97.08%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 522,501	72.45%	\$ 776,729	67.10%
Financial Services	8,205,627	6,987,958	6,627,361	94.84%	8,213,372	98.77%
Tax Commissioner	12,081,242	12,357,618	11,958,460	96.77%	11,393,191	97.44%
Transportation	16,486,993	15,624,958	13,597,086	87.02%	14,093,654	88.15%
Planning and Development	836,845	835,859	614,996	73.58%	403,019	60.44%
Police Services	5,465,614	5,600,166	5,020,086	89.64%	4,483,304	88.53%
Corrections	13,376,297	12,630,576	12,036,575	95.30%	12,982,126	95.15%
Community Services	5,572,992	6,494,338	5,914,483	91.07%	3,486,791	78.91%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	846,100	846,100	846,100	100.00%	834,200	99.30%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,489,896	100.00%
Coalition for Health & Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Dept of Family & Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	117,250	100.00%	-	-
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	775,013	775,013	670,685	86.54%	726,116	94.07%
Library Subsidy	15,818,068	15,818,068	15,818,068	100.00%	15,368,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
<b>Total Community Services Subsidies</b>	<b>20,549,659</b>	<b>20,549,659</b>	<b>20,445,331</b>	<b>99.49%</b>	<b>19,847,117</b>	<b>99.74%</b>
Community Services - Elections	1,902,553	2,218,652	1,902,725	85.76%	3,682,980	70.43%
Juvenile Court	6,414,973	7,706,526	7,354,201	95.43%	6,678,279	92.90%
Sheriff	75,228,755	76,093,414	74,050,368	97.32%	74,214,910	97.93%
Clerk of Court	9,203,505	8,672,970	8,305,400	95.76%	8,750,044	95.16%
Judiciary	17,622,406	23,557,001	22,655,452	96.17%	21,823,246	99.05%
Probate Court	2,150,318	2,142,276	1,964,101	91.68%	1,969,717	95.20%
District Attorney	11,814,052	11,587,017	10,960,452	94.59%	10,859,785	96.24%

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## General Fund (001)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Solicitor General	3,590,357	3,597,425	3,296,313	91.63%	3,434,063	93.09%
Non-Departmental:						
Compensation Reserve	450,000	282,354	-	0.00%	-	0.00%
Contingency	1,200,000	593,614	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	33,212,748	33,212,748	100.00%	32,083,424	100.00%
Contribution to Capital Vehicles	-	106,400	-	0.00%	-	-
Contribution to Local Transit	4,819,572	8,319,572	8,319,572	100.00%	3,995,299	100.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	867,916	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	1,300,092	99.55%	1,237,087	99.89%
Other Miscellaneous	100,773	109,155	65,330	59.85%	88,734	74.88%
OPEB Reserve	-	19,011	-	0.00%	-	0.00%
Pauper Burial	155,000	167,000	144,410	86.47%	128,490	82.90%
Partnership Gwinnett	500,000	500,000	500,000	100.00%	500,000	100.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	1,860,478	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	109,370	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	61,294	-	0.00%	-	0.00%
Pension Reserve	-	185,000	185,000	100.00%	150,000	94.67%
Motor Vehicle Contribution	5,192,360	9,995,965	8,042,601	80.46%	6,748,257	106.32%
800 MHZ Maintenance	2,883,874	2,883,874	2,609,883	90.50%	2,530,067	95.33%
Other Governmental Agencies	197,563	296,895	292,489	98.52%	278,651	97.55%
Total Non-Departmental	<u>35,085,530</u>	<u>62,501,659</u>	<u>55,672,125</u>	89.07%	<u>48,740,009</u>	90.70%
Appropriations without Contribution to Fund Balance	<u>246,308,949</u>	<u>279,879,303</u>	<u>262,898,016</u>	93.93%	<u>255,832,336</u>	94.38%
Contribution to Fund Balance	297,447	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 246,606,396</u></b>	<b><u>\$ 279,879,303</u></b>	<b><u>\$ 262,898,016</u></b>	93.93%	<b><u>\$ 255,832,336</u></b>	94.38%

Projected Fund Balance December 31

**\$ 143,797,705**    **\$ 121,130,040**

Fund Balance as of Report Date

**\$ 145,757,642**

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## 2003 G.O. Bond Debt Service Fund (951)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,759,555	\$ 6,988,919	103.39%	\$ 6,731,874	101.96%
Intergovernmental	26,140	26,140	42,249	161.63%	36,068	191.68%
Investment Income	-	-	12,240	-	1,208	1,208.00%
TOTAL REVENUES	<u>\$ 6,142,158</u>	<u>\$ 6,785,695</u>	<u>\$ 7,043,408</u>	103.80%	<u>\$ 6,769,150</u>	102.23%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 4,140,175	99.95%	\$ 4,174,625	99.96%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	4,140,175	99.95%	4,174,625	99.96%
Contribution to Fund Balance	1,999,883	2,643,420	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,142,158</u>	<u>\$ 6,785,695</u>	<u>\$ 4,140,175</u>	61.01%	<u>\$ 4,174,625</u>	63.05%
Projected Fund Balance December 31	\$ 14,952,168	\$ 15,595,705				
Fund Balance as of Report Date			\$ 15,855,518			

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## Development & Enforcement District Fund (104)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,268,512	\$ 6,356,611	101.41%	\$ 6,134,305	101.41%
Licenses and Permits	3,031,775	3,031,775	3,960,831	130.64%	3,300,185	101.30%
Intergovernmental	24,666	24,666	41,307	167.47%	33,037	129.47%
Charges for Services	411,218	411,218	619,688	150.70%	532,151	164.47%
Investment Income	21,002	21,002	58,795	279.95%	20,969	74.29%
Miscellaneous	-	-	2,931	-	6,389	-
Other Financing Sources	362,258	697,393	561,111	80.46%	470,808	106.32%
Revenues without Use of Fund Balance	9,926,204	10,454,566	11,601,274	110.97%	10,497,844	103.66%
Use of Fund Balance	-	1,597,568	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,926,204</b>	<b>\$ 12,052,134</b>	<b>\$ 11,601,274</b>	<b>96.26%</b>	<b>\$ 10,497,844</b>	<b>103.66%</b>
Appropriations:						
Planning and Development	6,224,013	\$ 6,289,352	\$ 5,485,172	87.21%	\$ 5,296,138	96.54%
Police Services	2,677,058	2,656,595	2,586,378	97.36%	2,366,549	95.08%
Non-Departmental:						
OPEB Reserve	-	7,543	-	0.00%	-	0.00%
Pension Reserve	-	13,144	-	0.00%	-	0.00%
Non-Departmental D&E	85,500	3,085,500	3,000,000	97.23%	-	0.00%
Total Non-Departmental	85,500	3,106,187	3,000,000	96.58%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	12,052,134	11,071,550	91.86%	7,662,687	94.93%
Contribution to Fund Balance	939,633	-	-	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,926,204</b>	<b>\$ 12,052,134</b>	<b>\$ 11,071,550</b>	<b>91.86%</b>	<b>\$ 7,662,687</b>	<b>75.67%</b>
Projected Fund Balance December 31	\$ 9,007,467	\$ 6,470,266				
Fund Balance as of Report Date			\$ 8,597,558			

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## Fire and EMS District Fund (102)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 80,898,134	\$ 83,085,247	102.70%	\$ 80,387,243	102.07%
Licenses and Permits	701,282	701,282	886,353	126.39%	761,187	103.38%
Intergovernmental	346,938	346,938	561,944	161.97%	479,396	128.39%
Charges for Services	13,831,285	13,831,285	16,092,050	116.35%	14,887,582	108.57%
Investment Income	68,438	68,438	142,612	208.38%	47,429	203.56%
Contributions and Donations	250	250	1,705	682.00%	2,801	407.71%
Miscellaneous	28,500	36,669	83,914	228.84%	154,540	198.74%
Other Financing Sources	3,220,068	6,199,048	4,987,660	80.46%	4,185,582	106.33%
Revenue without Use of Fund Balance	96,922,187	102,082,044	105,841,485	103.68%	100,905,760	103.37%
Use of Fund Balance	-	9,832,689	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 96,922,187</u>	<u>\$ 111,914,733</u>	<u>\$ 105,841,485</u>	94.57%	<u>\$ 100,905,760</u>	103.37%
Appropriations:						
Planning and Development	\$ 582,501	\$ 550,711	\$ 537,384	97.58%	\$ 608,876	98.54%
Fire and Emergency Services	94,274,048	93,377,274	87,229,096	93.42%	86,349,619	95.79%
Non-Departmental:						
OPEB Reserve	-	30,075	-	0.00%	-	0.00%
Pension Reserve	-	36,473	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,200	17,920,200	17,000,000	94.87%	-	0.00%
Total Non-Departmental	920,200	17,986,748	17,000,000	94.51%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	111,914,733	104,766,480	93.61%	86,958,495	94.77%
Contribution to Fund Balance	1,145,438	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,922,187</u>	<u>\$ 111,914,733</u>	<u>\$ 104,766,480</u>	93.61%	<u>\$ 86,958,495</u>	89.08%
Projected Fund Balance December 31	\$ 45,513,280	\$ 34,535,153				
Fund Balance as of Report Date			\$ 45,442,847			

# YTD financial report 2015 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenues:						
Investment Income	\$ 4,059	\$ 4,059	\$ 5,049	124.39%	\$ 4,865	86.83%
Revenues without Use of Fund Balance	4,059	4,059	5,049	124.39%	4,865	86.83%
Use of Fund Balance	20,768	21,577	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 24,827</b>	<b>\$ 25,636</b>	<b>\$ 5,049</b>	<b>19.69%</b>	<b>\$ 4,865</b>	<b>20.07%</b>
Appropriations:						
Loganville EMS	\$ 24,827	\$ 25,636	\$ 23,247	90.68%	\$ 19,045	78.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 24,827</b>	<b>\$ 25,636</b>	<b>\$ 23,247</b>	<b>90.68%</b>	<b>\$ 19,045</b>	<b>78.58%</b>
Projected Fund Balance December 31	\$ 777,579	\$ 776,770				
Fund Balance as of Report Date			\$ 780,149			



# YTD financial report 2015 gwinnettcountry

## Police Services District Fund (106)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
<b>Revenues:</b>						
Taxes	\$ 54,541,128	\$ 57,759,993	\$ 60,267,588	104.34%	\$ 56,890,756	105.86%
Insurance Premium Taxes	27,143,782	31,885,393	31,885,393	100.00%	29,775,606	100.00%
Licenses and Permits	3,979,193	3,979,193	4,127,831	103.74%	3,898,015	99.45%
Intergovernmental	143,519	143,519	230,596	160.67%	196,445	123.93%
Charges for Services	1,225,119	1,225,119	1,309,331	106.87%	1,303,795	102.55%
Fines and Forfeitures	9,929,773	9,929,773	9,732,956	98.02%	10,894,162	97.99%
Investment Income	139,301	139,301	307,237	220.56%	113,451	318.58%
Contributions and Donations	-	-	-	-	7,319	100.00%
Miscellaneous	245,333	245,333	365,176	148.85%	496,690	238.34%
Other Financing Sources	1,610,034	3,099,524	2,493,830	80.46%	2,092,483	106.32%
Revenues without Use of Fund Balance	98,957,182	108,407,148	110,719,938	102.13%	105,668,722	98.17%
Use of Fund Balance	-	7,719,087	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 98,957,182</b>	<b>\$ 116,126,235</b>	<b>\$ 110,719,938</b>	<b>95.34%</b>	<b>\$ 105,668,722</b>	<b>98.17%</b>
<b>Appropriations:</b>						
Planning and Development	694,293	\$ 682,110	\$ 632,381	92.71%	562,855	76.67%
Police Services	85,370,718	82,890,829	76,484,518	92.27%	94,441,899	94.09%
Recorder's Court	1,473,507	1,354,916	1,337,711	98.73%	1,674,812	97.48%
Solicitor General	751,210	663,343	538,787	81.22%	530,752	87.45%
Clerk of Recorder's Court	1,551,194	1,619,080	1,528,144	94.38%	1,306,597	96.25%
<b>Non-Departmental:</b>						
OPEB Reserve	-	45,785	-	0.00%	-	0.00%
Pension Reserve	-	28,779	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	2,798,525	28,720,757	27,500,000	95.75%	1,500,000	56.13%
Total Non-Departmental	2,919,161	28,915,957	27,620,636	95.52%	1,620,636	57.02%
Appropriations without Contribution to Fund Balance	92,760,083	116,126,235	108,142,177	93.12%	100,137,551	93.03%
Contribution to Fund Balance	6,197,099	-	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 98,957,182</b>	<b>\$ 116,126,235</b>	<b>\$ 108,142,177</b>	<b>93.12%</b>	<b>\$ 100,137,551</b>	<b>93.03%</b>
Projected Fund Balance December 31	\$ 49,590,224	\$ 34,674,038				
Fund Balance as of Report Date			\$ 45,970,886			

# YTD financial report 2015 gwinnettcountry

## Recreation Fund (105)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,780,896	\$ 26,692,644	103.54%	\$ 25,576,748	101.24%
Intergovernmental	103,477	105,823	167,496	158.28%	142,777	270.36%
Charges for Services	4,015,471	4,015,471	3,860,983	96.15%	3,686,214	102.18%
Investment Income	52,375	52,375	76,819	146.67%	38,663	132.77%
Contributions and Donations	2,600	30,189	8,646	28.64%	-	0.00%
Miscellaneous	2,044,169	2,044,169	2,205,515	107.89%	2,038,766	112.78%
Other Financing Sources	26,930	26,930	27,783	103.17%	21,930	-
Revenues without Use of Fund Balance	31,308,870	32,055,853	33,039,886	103.07%	31,505,098	100.18%
Use of Fund Balance	-	2,653,927	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,308,870</b>	<b>\$ 34,709,780</b>	<b>\$ 33,039,886</b>	<b>95.19%</b>	<b>\$ 31,505,098</b>	<b>100.18%</b>
Appropriations:						
Community Services	\$ 31,139,610	\$ 34,537,954	\$ 32,826,609	95.05%	\$ 30,107,031	96.24%
Support Services	150,491	150,491	150,130	99.76%	137,499	97.27%
Non-Departmental:						
OPEB Reserve	-	4,286	-	0.00%	-	0.00%
Pension Reserve	-	2,049	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	15,000	15,000	-	0.00%	-	0.00%
Total Non-Departmental	15,000	21,335	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	34,709,780	32,976,739	95.01%	30,244,530	96.17%
Contribution to Fund Balance	3,769	-	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,308,870</b>	<b>\$ 34,709,780</b>	<b>\$ 32,976,739</b>	<b>95.01%</b>	<b>\$ 30,244,530</b>	<b>96.17%</b>
Projected Fund Balance December 31	\$ 15,899,954	\$ 13,242,258				
Fund Balance as of Report Date			\$ 15,959,332			

# YTD financial report 2015 gwinnettcountry

## Gwinnett Place TAD Fund (165)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcountry

## Indian Trail TAD Fund (162)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	\$ -	\$ 148,062	\$ 151,687	102.45%	\$ 89,489	100.00%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 148,062</b>	<b>\$ 151,687</b>	<b>102.45%</b>	<b>\$ 89,489</b>	<b>100.00%</b>
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	148,062	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 148,062</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 89,489	\$ 237,551				
Fund Balance as of Report Date			\$ 241,176			

# YTD financial report 2015 gwinnettcountry

## Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ 435,932	\$ 419,941	96.33%	\$ 379,608	100.00%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 435,932</b>	<b>\$ 419,941</b>	<b>96.33%</b>	<b>\$ 379,608</b>	<b>100.00%</b>
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	435,932	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 435,932</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 379,608	\$ 815,540				
Fund Balance as of Report Date			\$ 799,549			

# YTD financial report 2015 gwinnettcountry

## Lake Lucerne TAD Fund (164)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcountry

## Park Place TAD Fund (163)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ 11,849	\$ 12,052	101.71%	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ 11,849</u>	<u>\$ 12,052</u>	101.71%	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Contribution to Fund Balance	-	11,849	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 11,849</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ -</u>	<u>\$ 11,849</u>				
Fund Balance as of Report Date			<u>\$ 12,052</u>			

# YTD financial report 2015 gwinnettcountry

## Speed Hump Fund (003)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 115,366	98.24%	\$ 116,019	99.20%
Investment Income	5,899	5,899	7,791	132.07%	3,025	82.18%
TOTAL REVENUES	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 123,157</u>	99.86%	<u>\$ 119,044</u>	98.68%
Appropriations:						
Transportation	\$ 121,065	\$ 114,274	\$ 112,143	98.14%	\$ 58,836	99.04%
Appropriations without Contribution to Fund Balance	121,065	114,274	112,143	98.14%	58,836	99.04%
Contribution to Fund Balance	2,266	9,057	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 112,143</u>	90.93%	<u>\$ 58,836</u>	48.77%
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,274,463				
Fund Balance as of Report Date			\$ 1,276,420			



# YTD financial report 2015 gwinnettcountry

## Street Lighting Fund (002)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,907,905	\$ 6,468,116	93.63%	\$ 6,767,318	99.15%
Investment Income	8,542	8,542	9,134	106.93%	8,928	146.41%
Miscellaneous	-	-	23,525	-	21,344	100.00%
Revenues without Use of Fund Balance	6,893,174	6,916,447	6,500,775	93.99%	6,797,590	99.19%
Use of Fund Balance	849,451	895,075	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,742,625</b>	<b>\$ 7,811,522</b>	<b>\$ 6,500,775</b>	<b>83.22%</b>	<b>\$ 6,797,590</b>	<b>90.51%</b>
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,811,522	\$ 7,028,983	89.98%	\$ 7,199,310	95.86%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,742,625</b>	<b>\$ 7,811,522</b>	<b>\$ 7,028,983</b>	<b>89.98%</b>	<b>\$ 7,199,310</b>	<b>95.86%</b>
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,632,122				
Fund Balance as of Report Date			\$ 1,998,989			

# YTD financial report 2015 gwinnettcountry

## Authority Imaging Fund (020)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 603,321	\$ 645,912	107.06%	\$ 643,271	80.57%
Investment Income	-	-	2,638	-	2,300	133.64%
Revenues without Use of Fund Balance	923,321	603,321	648,550	107.50%	645,571	80.68%
Use of Fund Balance	36,679	356,679	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 648,550</b>	<b>67.56%</b>	<b>\$ 645,571</b>	<b>33.90%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 899,967	93.75%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 899,967</b>	<b>93.75%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,274,495				
Fund Balance as of Report Date			\$ 2,379,757			

# YTD financial report 2015 gwinnettcouuty

## 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 80,965	113.24%	\$ 75,300	108.35%
Miscellaneous	7,700	7,700	8,723	113.29%	7,395	94.81%
TOTAL REVENUES	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 89,688</u>	113.24%	<u>\$ 82,695</u>	101.46%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 37,921	50.37%	\$ 46,981	57.64%
Appropriations without Contribution to Fund Balance	75,279	75,279	37,921	50.37%	46,981	57.64%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 37,921</u>	47.88%	<u>\$ 46,981</u>	57.64%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 157,609			

# YTD financial report 2015 gwinnettcountry

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 887,696	94.02%	\$ 982,616	112.69%
Investment Income	-	-	1,785	-	1,367	88.54%
Miscellaneous	-	-	3,803	-	6,307	-
Revenues without Use of Fund Balance	944,147	944,147	893,284	94.61%	990,290	113.37%
Use of Fund Balance	256,235	208,327	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,152,474	\$ 893,284	77.51%	\$ 990,290	79.83%
Appropriations:						
District Attorney	\$ 534,403	\$ 486,495	\$ 428,530	88.09%	\$ 460,418	93.57%
Solicitor General	665,979	665,979	519,782	78.05%	519,759	69.45%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,152,474	\$ 948,312	82.28%	\$ 980,177	79.02%
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,163,685				
Fund Balance as of Report Date			\$ 1,316,984			

# YTD financial report 2015 gwinnettcountry

## DA Federal Asset Sharing Fund (080)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,185	\$ 7,185	100.00%	\$ 11,253	125.23%
Investment Income	-	86	299	347.67%	396	74.30%
Revenues without Use of Fund Balance	-	7,271	7,484	102.93%	11,649	122.38%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 222,271</b>	<b>\$ 7,484</b>	<b>3.37%</b>	<b>\$ 11,649</b>	<b>5.20%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 222,271	\$ 81,724	36.77%	\$ 106,237	47.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 222,271</b>	<b>\$ 81,724</b>	<b>36.77%</b>	<b>\$ 106,237</b>	<b>47.43%</b>
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 286,274			

# YTD financial report 2015 gwinnettcountry

## E-911 Fund (095)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 15,132,312	\$ 16,962,931	112.10%	\$ 14,858,036	106.12%
Investment Income	135,320	135,320	174,767	129.15%	192,738	156.64%
Miscellaneous	-	-	4,186	-	14,300	-
Revenues without Use of Fund Balance	14,067,632	15,267,632	17,141,884	112.28%	15,065,074	106.66%
Use of Fund Balance	5,422,141	4,275,363	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 19,489,773</b>	<b>\$ 19,542,995</b>	<b>\$ 17,141,884</b>	<b>87.71%</b>	<b>\$ 15,065,074</b>	<b>83.01%</b>
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,819,003	\$ 14,432,671	91.24%	\$ 12,567,273	86.45%
Non-Departmental:						
OPEB Reserve	-	16,241	-	0.00%	-	0.00%
Pension Reserve	-	7,751	-	0.00%	-	0.00%
Other Governmental Agencies	3,417,801	3,417,802	3,258,370	95.34%	3,043,178	94.48%
Non-Departmental E-911	282,199	282,198	-	0.00%	-	0.00%
Total Non-Departmental	3,700,000	3,723,992	3,258,370	87.50%	3,043,178	84.30%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,489,773</b>	<b>\$ 19,542,995</b>	<b>\$ 17,691,041</b>	<b>90.52%</b>	<b>\$ 15,610,451</b>	<b>86.02%</b>
Projected Fund Balance December 31	\$ 21,460,733	\$ 22,607,511				
Fund Balance as of Report Date			\$ 26,333,717			

# YTD financial report 2015 gwinnettcountry

## Juvenile Court Supervision Fund (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 54,123	93.66%	\$ 47,733	74.87%
Revenues without Use of Fund Balance	57,784	57,784	54,123	93.66%	47,733	74.87%
Use of Fund Balance	-	185	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 57,784</b>	<b>\$ 57,969</b>	<b>\$ 54,123</b>	<b>93.37%</b>	<b>\$ 47,733</b>	<b>74.87%</b>
Appropriations:						
Juvenile Court	\$ 51,569	\$ 57,969	\$ 56,495	97.46%	\$ 51,393	80.64%
Appropriations without Contribution to Fund Balance	51,569	57,969	56,495	97.46%	51,393	80.64%
Contribution to Fund Balance	6,215	-	-	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 57,784</b>	<b>\$ 57,969</b>	<b>\$ 56,495</b>	<b>97.46%</b>	<b>\$ 51,393</b>	<b>80.62%</b>
Projected Fund Balance December 31	\$ 105,898	\$ 99,498				
Fund Balance as of Report Date			\$ 97,311			

# YTD financial report 2015 gwinnettcountry

## 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenues:						
Fines and Forfeitures	\$ -	\$ 316,234	\$ 316,235	100.00%	\$ 257,648	103.34%
Revenues without Use of Fund Balance	-	316,234	316,235	100.00%	257,648	103.34%
Use of Fund Balance	1,034,149	717,915	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 316,235</b>	<b>30.58%</b>	<b>\$ 257,648</b>	<b>23.02%</b>
Appropriations:						
Police Services	\$ 1,034,149	\$ 1,034,149	\$ 698,727	67.57%	\$ 648,732	57.97%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 698,727</b>	<b>67.57%</b>	<b>\$ 648,732</b>	<b>57.97%</b>
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,934,880				
Fund Balance as of Report Date			\$ 2,270,303			



# YTD financial report 2015 gwinnettcountry

## Police Special State Fund (072)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenues:						
Fines and Forfeitures	\$ -	\$ 249,772	\$ 249,772	100.00%	\$ 386,773	129.01%
Miscellaneous	-	-	384	-	680	-
Revenues without Use of Fund Balance	-	249,772	250,156	100.15%	387,453	129.24%
Use of Fund Balance	880,240	630,468	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 250,156</b>	<b>28.42%</b>	<b>\$ 387,453</b>	<b>44.19%</b>
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 589,038	66.92%	\$ 502,240	57.28%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 589,038</b>	<b>66.92%</b>	<b>\$ 502,240</b>	<b>57.28%</b>
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,238,748				
Fund Balance as of Report Date			\$ 2,530,334			

# YTD financial report 2015 gwinnettcountry

## 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 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 630,547	113.25%	\$ 575,730	125.76%
Revenues without Use of Fund Balance	556,788	556,788	630,547	113.25%	575,730	125.76%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 558,183</u>	<u>\$ 558,183</u>	<u>\$ 630,547</u>	112.96%	<u>\$ 575,730</u>	100.30%
Appropriations:						
Sheriff	\$ 558,183	\$ 558,183	\$ 385,000	68.97%	\$ 315,168	54.91%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 558,183</u>	<u>\$ 558,183</u>	<u>\$ 385,000</u>	68.97%	<u>\$ 315,168</u>	54.91%
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,572,600			

# YTD financial report 2015 gwinnettcountry

## 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 53,904	\$ 53,904	100.00%	\$ 95,882	124.89%
Investment Income	-	61	268	439.34%	201	86.64%
Revenues without Use of Fund Balance	-	53,965	54,172	100.38%	96,083	124.78%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 75,000</u>	<u>\$ 128,965</u>	<u>\$ 54,172</u>	42.01%	<u>\$ 96,083</u>	42.33%
Appropriations:						
Sheriff	\$ 75,000	\$ 128,965	\$ 2,915	2.26%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 75,000</u>	<u>\$ 128,965</u>	<u>\$ 2,915</u>	2.26%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 312,049			

# YTD financial report 2015 gwinnettcountry

## Sheriff Special Treasury Fund (066)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 122,337	\$ 121,445	99.27%	\$ 169,950	107.32%
Investment Income	-	124	525	423.39%	632	71.74%
Revenues without Use of Fund Balance	-	122,461	121,970	99.60%	170,582	107.13%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 272,461</b>	<b>\$ 121,970</b>	<b>44.77%</b>	<b>\$ 170,582</b>	<b>21.08%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 272,461	\$ 82,636	30.33%	\$ 403,598	49.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 272,461</b>	<b>\$ 82,636</b>	<b>30.33%</b>	<b>\$ 403,598</b>	<b>49.87%</b>
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 460,058			

# YTD financial report 2015 gwinnettcountry

## Sheriff Special State Fund (067)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,554	\$ 6,554	100.00%	\$ 5,961	119.15%
Investment Income	-	34	143	420.59%	142	86.59%
Other Financing Sources	-	-	-	-	2,025	100.00%
Revenues without Use of Fund Balance	-	6,588	6,697	101.65%	8,128	113.01%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 81,588</u>	<u>\$ 6,697</u>	8.21%	<u>\$ 8,128</u>	5.47%
Appropriations:						
Sheriff	\$ 75,000	\$ 81,588	\$ 12,121	14.86%	\$ 10,500	7.07%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 81,588</u>	<u>\$ 12,121</u>	14.86%	<u>\$ 10,500</u>	7.07%
Projected Fund Balance December 31	\$ 64,094	\$ 64,094				
Fund Balance as of Report Date			\$ 133,670			

# YTD financial report 2015 gwinnettcouuty

## Stadium Fund (055)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 948,173	114.93%	\$ 1,023,498	124.06%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	1,010,459	100.63%	997,131	102.27%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	2,758,632	104.93%	2,420,629	110.03%
Use of Fund Balance	49,463	41,346	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,678,596	\$ 2,670,479	\$ 2,758,632	103.30%	\$ 2,420,629	90.16%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,670,479	\$ 2,669,229	99.95%	\$ 2,683,640	99.95%
TOTAL APPROPRIATIONS	\$ 2,678,596	\$ 2,670,479	\$ 2,669,229	99.95%	\$ 2,683,640	99.95%
Projected Fund Balance December 31	\$ 967,312	\$ 975,429				
Fund Balance as of Report Date			\$ 1,106,178			

# YTD financial report 2015 gwinnettcountry

## Tree Bank Fund (040)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 68,160	123.93%
<b>TOTAL REVENUES</b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 21,760</u>	217.60%	<u>\$ 68,160</u>	123.93%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<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			

# YTD financial report 2015 gwinnettcountry

## 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 9,375,906	\$ 9,180,016	97.91%	\$ 8,336,612	97.98%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	7,245	603.75%	1,502	18.78%
Revenues without Use of Fund Balance	7,247,884	9,377,206	9,187,261	97.97%	8,338,114	97.90%
Use of Fund Balance	370,186	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,618,070</b>	<b>\$ 9,377,206</b>	<b>\$ 9,187,261</b>	<b>97.97%</b>	<b>\$ 8,338,114</b>	<b>97.90%</b>
Appropriations:						
Facility Debt	\$ 4,928,005	\$ 4,928,005	\$ 4,928,005	100.00%	\$ 4,934,405	100.00%
Tourism	2,690,065	3,562,594	2,610,493	73.28%	2,534,269	87.54%
Appropriations without Contribution to Fund Balance	7,618,070	8,490,599	7,538,498	88.79%	7,468,674	95.39%
Contribution to Fund Balance	-	886,607	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,618,070</b>	<b>\$ 9,377,206</b>	<b>\$ 7,538,498</b>	<b>80.39%</b>	<b>\$ 7,468,674</b>	<b>87.69%</b>
Projected Fund Balance December 31	\$ 7,183,334	\$ 8,440,127				
Fund Balance as of Report Date			\$ 9,202,283			



# YTD financial report 2015 gwinnettcountry

## Airport Operating Fund (520)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 167,484	124.06%	\$ 155,580	115.24%
Miscellaneous	720,000	720,000	867,582	120.50%	780,975	109.33%
Revenues without Use of Net Position	<u>855,000</u>	<u>855,000</u>	<u>1,035,066</u>	121.06%	<u>936,555</u>	110.27%
Use of Net Position	87,444	113,112	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u><u>\$ 942,444</u></u>	<u><u>\$ 968,112</u></u>	<u><u>\$ 1,035,066</u></u>	106.92%	<u><u>\$ 936,555</u></u>	106.29%
Appropriations:						
Transportation*	\$ 942,444	\$ 967,857	\$ 852,077	88.04%	\$ 811,238	92.07%
Non-Departmental:						
OPEB Reserve	-	255	-	0.00%	-	-
Total Non-Departmental	<u>-</u>	<u>255</u>	<u>-</u>	0.00%	<u>-</u>	<u>-</u>
<b>TOTAL APPROPRIATIONS</b>	<u><u>\$ 942,444</u></u>	<u><u>\$ 968,112</u></u>	<u><u>\$ 852,077</u></u>	88.01%	<u><u>\$ 811,238</u></u>	92.07%
Projected Net Position December 31	<u><u>\$ 687,921</u></u>	<u><u>\$ 662,253</u></u>				
Net Position as of Report Date			<u><u>\$ 958,354</u></u>			

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

# YTD financial report 2015 gwinnettcouuty

## 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 3,195,104	91.00%	\$ 3,348,408	91.87%
Investment Income	8,800	8,800	11,087	125.99%	3,720	30.19%
Miscellaneous	22,000	22,000	248,238	1,128.35%	135,283	49.43%
Other Financing Sources	4,819,572	8,319,572	8,319,572	100.00%	3,995,299	100.00%
Revenues without Use of Net Position	8,361,376	11,861,376	11,774,001	99.26%	7,482,710	94.41%
Use of Net Position	496,913	-	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,858,289</b>	<b>\$ 11,861,376</b>	<b>\$ 11,774,001</b>	<b>99.26%</b>	<b>\$ 7,482,710</b>	<b>94.41%</b>
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 73,567	68.80%	\$ 31,200	40.18%
Transportation	8,751,365	8,800,876	7,970,924	90.57%	7,600,167	97.34%
Appropriations without Working Capital Reserve	8,858,289	8,907,800	8,044,491	90.31%	7,631,367	96.78%
Working Capital Reserve	-	2,953,576	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,858,289</b>	<b>\$ 11,861,376</b>	<b>\$ 8,044,491</b>	<b>67.82%</b>	<b>\$ 7,631,367</b>	<b>96.28%</b>
Projected Net Position December 31	\$ 41,484	\$ 3,491,973				
Net Position as of Report Date			\$ 4,267,907			

# YTD financial report 2015 gwinnettcountry

## 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.

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 743,075	99.08%	\$ 746,213	103.64%
Charges for Services	42,667,577	42,667,577	42,486,483	99.58%	41,314,101	101.63%
Investment Income	202,986	202,986	309,522	152.48%	243,712	125.62%
Miscellaneous	50	50	1	2.00%	910	1,820.00%
TOTAL REVENUES	<u>\$ 43,620,613</u>	<u>\$ 43,620,613</u>	<u>\$ 43,539,081</u>	99.81%	<u>\$ 42,304,936</u>	101.78%
Appropriations:						
Support Services*	\$ 42,195,432	\$ 41,931,294	\$ 40,264,606	96.03%	\$ 39,751,686	98.82%
Non-Departmental:						
OPEB Reserve	-	833	-	0.00%	-	0.00%
Total Non-Departmental	-	833	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	41,932,127	40,264,606	96.02%	39,751,686	98.82%
Working Capital Reserve	1,425,181	1,688,486	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 43,620,613</u>	<u>\$ 43,620,613</u>	<u>\$ 40,264,606</u>	92.31%	<u>\$ 39,751,686</u>	95.64%
Projected Net Position December 31	\$ 12,492,169	\$ 12,755,474				
Net Position as of Report Date			\$ 14,341,463			

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

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

# YTD financial report 2015 gwinnettcountry

## Stormwater Operating Fund (590)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 31,283,180	100.18%	\$ 31,255,896	101.77%
Investment Income	48,868	48,868	175,693	359.53%	14,473	38.57%
Miscellaneous	20,150	20,150	2,537	12.59%	35,303	252.16%
Other Financing Sources	-	-	117,581	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 31,578,991</b>	<b>100.90%</b>	<b>\$ 31,305,672</b>	<b>101.76%</b>
Appropriations:						
Planning and Development	\$ 492,356	\$ 438,094	\$ 367,428	83.87%	\$ 319,950	72.36%
Water Resources*	30,584,141	30,022,991	27,748,182	92.42%	18,942,310	93.41%
Non-Departmental:						
OPEB Reserve	-	5,859	-	0.00%	-	0.00%
Pension Reserve	-	6,152	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	30,000	42,011	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,503,096	28,115,610	92.17%	19,262,260	92.82%
Working Capital Reserve	190,561	793,962	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 28,115,610</b>	<b>89.83%</b>	<b>\$ 19,262,260</b>	<b>62.61%</b>
Projected Net Position December 31	\$ 21,003,162	\$ 21,606,563				
Net Position as of Report Date			\$ 24,275,982			

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

# YTD financial report 2015 gwinnettcountry

## Water and Sewer Operating Fund (501)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 304,267,176	101.73%	\$ 298,769,712	100.07%
Investment Income	333,457	333,457	770,830	231.16%	199,758	200.18%
Contributions and Donations	17,870,000	17,870,000	21,268,896	119.02%	16,680,368	117.13%
Miscellaneous	240,000	240,000	569,274	237.20%	237,331	58.75%
Other Financing Sources	-	-	218,446	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 327,094,622</b>	<b>103.01%</b>	<b>\$ 315,887,169</b>	<b>100.83%</b>
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,086,312	\$ 922,483	84.92%	\$ 1,068,008	88.34%
Water Resources*	297,134,628	293,807,748	277,723,507	94.53%	262,150,478	96.08%
Non-Departmental:						
OPEB Reserve	-	34,768	-	0.00%	-	0.00%
Pension Reserve	-	43,714	-	0.00%	7,000,000	99.43%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	50,000	128,482	-	0.00%	7,000,000	98.25%
Appropriations without Working Capital Reserve	298,381,293	295,022,542	278,645,990	94.45%	270,218,486	96.10%
Working Capital Reserve	19,147,164	22,505,915	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 278,645,990</b>	<b>87.75%</b>	<b>\$ 270,218,486</b>	<b>86.25%</b>
Projected Net Position December 31	\$ 101,000,959	\$ 104,359,710				
Net Position as of Report Date			\$ 130,302,427			

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

# YTD financial report 2015 gwinnettcouuty

## Administrative Support Fund (665)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 15,096,251	\$ 15,096,251	\$ 15,096,251			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 32,671,214	\$ 32,180,374	98.50%	\$ 46,203,832	100.00%
Investment Income	65,087	65,087	97,331	149.54%	27,422	178.27%
Miscellaneous	1,424,802	1,451,802	1,506,208	103.75%	1,557,474	101.03%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	34,188,103	33,801,785	98.87%	47,788,728	100.05%
Use of Net Position	9,626,129	15,096,251	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,486,779</b>	<b>\$ 49,284,354</b>	<b>\$ 33,801,785</b>	<b>68.59%</b>	<b>\$ 47,788,728</b>	<b>92.11%</b>
Appropriations:						
Financial Services	7,905,530	\$ 7,719,497	\$ 7,278,138	94.28%	\$ 6,869,911	90.16%
County Administration	4,475,051	4,448,796	3,742,044	84.11%	3,430,306	84.55%
Human Resources	3,359,705	3,303,326	3,052,559	92.41%	2,761,994	88.22%
Information Technology Services	22,328,293	21,925,628	19,825,374	90.42%	21,514,707	84.85%
Law	2,173,320	2,173,320	2,098,021	96.54%	1,723,848	91.83%
Support Services	9,523,380	9,246,409	8,827,852	95.47%	8,424,633	92.76%
Non-Departmental:						
OPEB Reserve	-	20,047	-	0.00%	-	0.00%
Pension Reserve	-	12,517	-	0.00%	-	0.00%
Non-Departmental Admin Support	721,500	434,814	434,813	100.00%	351,057	48.96%
Total Non-Departmental	721,500	467,378	434,813	93.03%	351,057	46.28%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,486,779</b>	<b>\$ 49,284,354</b>	<b>\$ 45,258,801</b>	<b>91.83%</b>	<b>\$ 45,076,456</b>	<b>86.88%</b>
Projected Net Position December 31	\$ 5,470,122	\$ -				
Net Position as of Report Date			\$ 3,639,235			

# YTD financial report 2015 gwinnettcountry

## Auto Liability Fund (606)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	100.00%	\$ 1,000,015	100.00%
Investment Income	11,000	11,000	15,904	144.58%	8,033	81.64%
Revenues without Use of Net Position	1,011,000	1,011,000	1,015,904	100.49%	1,008,048	99.82%
Use of Net Position	4,272	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,015,272</b>	<b>\$ 1,011,000</b>	<b>\$ 1,015,904</b>	<b>100.49%</b>	<b>\$ 1,008,048</b>	<b>49.56%</b>
Appropriations:						
Financial Services	\$ 1,015,272	\$ 969,365	\$ 357,147	36.84%	\$ 1,200,138	59.01%
Appropriations without Working Capital Reserve	1,015,272	969,365	357,147	36.84%	1,200,138	59.01%
Working Capital Reserve	-	41,635	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,015,272</b>	<b>\$ 1,011,000</b>	<b>\$ 357,147</b>	<b>35.33%</b>	<b>\$ 1,200,138</b>	<b>59.01%</b>
Projected Net Position December 31	\$ 2,069,477	\$ 2,115,384				
Net Position as of Report Date			\$ 2,732,506			

# YTD financial report 2015 gwinnettcountry

## 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 12/31/2015	Actuals YTD as of 12/31/2015		Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 2,244,377	\$ 2,244,377	\$ 2,244,377			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 5,205,660	87.54%	\$ 5,619,208	89.01%
Miscellaneous	282,000	282,000	262,813	93.20%	271,550	91.55%
Other Financing Sources	-	-	13,256	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 5,481,729</b>	<b>88.01%</b>	<b>\$ 5,890,758</b>	<b>89.12%</b>
Appropriations:						
Support Services	\$ 6,105,968	\$ 5,705,290	\$ 5,364,189	94.02%	\$ 5,473,217	94.12%
Non-Departmental:						
OPEB Reserve	-	1,372	-	0.00%	-	0.00%
Pension Reserve	-	310	-	0.00%	-	0.00%
Total Non-Departmental	-	1,682	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	5,706,972	5,364,189	93.99%	5,473,217	93.91%
Working Capital Reserve	122,657	521,653	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 5,364,189</b>	<b>86.12%</b>	<b>\$ 5,473,217</b>	<b>82.81%</b>
Projected Net Position December 31	\$ 2,367,034	\$ 2,766,030				
Net Position as of Report Date			\$ 2,361,917			



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## Group Self-Insurance Fund (605)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 44,037,977	98.92%	\$ 48,147,524	98.76%
Investment Income	144,605	144,605	285,170	197.21%	174,075	118.26%
Miscellaneous	-	-	547,061	-	514,338	184.09%
Revenues without Use of Net Position	44,664,270	44,664,270	44,870,208	100.46%	48,835,937	99.31%
Use of Net Position	3,963,077	4,023,852	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 48,627,347</b>	<b>\$ 48,688,122</b>	<b>\$ 44,870,208</b>	<b>92.16%</b>	<b>\$ 48,835,937</b>	<b>99.31%</b>
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,688,122	\$ 46,886,218	96.30%	\$ 45,182,576	91.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,627,347</b>	<b>\$ 48,688,122</b>	<b>\$ 46,886,218</b>	<b>96.30%</b>	<b>45,182,576</b>	<b>91.88%</b>
Projected Net Position December 31	\$ 31,118,311	\$ 31,057,536				
Net Position as of Report Date			\$ 33,065,378			

# YTD financial report 2015 gwinnettcountry

## Risk Management Fund (602)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 2,504,142	100.00%	\$ 3,500,107	100.00%
Investment Income	96,000	96,000	104,961	109.33%	123,376	85.45%
Miscellaneous	-	-	10,666	-	258,807	100.21%
Other Financing Sources	-	-	141,371	-	-	-
Revenues without Use of Net Position	<u>2,600,142</u>	<u>2,600,142</u>	<u>2,761,140</u>	106.19%	<u>3,882,290</u>	99.48%
Use of Net Position	4,314,500	4,139,714	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u><u>\$ 6,914,642</u></u>	<u><u>\$ 6,739,856</u></u>	<u><u>\$ 2,761,140</u></u>	40.97%	<u><u>\$ 3,882,290</u></u>	23.18%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,739,856	\$ 5,061,197	75.09%	\$ 13,632,437	81.40%
<b>TOTAL APPROPRIATIONS</b>	<u><u>\$ 6,914,642</u></u>	<u><u>\$ 6,739,856</u></u>	<u><u>\$ 5,061,197</u></u>	75.09%	<u><u>\$ 13,632,437</u></u>	81.40%
Projected Net Position December 31	<u><u>\$ 9,793,939</u></u>	<u><u>\$ 9,968,725</u></u>				
Net Position as of Report Date			<u><u>\$ 11,808,382</u></u>			

# YTD financial report 2015 gwinnettcouuty

## Workers' Compensation Fund (604)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 12/31/2015	Actuals YTD as of 12/31/2015	% Actual to Current Budget	Actuals YTD as of 12/31/2014	% Actual to 12/31/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	100.00%	\$ 4,013,586	100.00%
Investment Income	40,000	40,000	117,966	294.92%	76,439	116.25%
Miscellaneous	-	-	-	-	6,995	99.99%
Revenues without Use of Net Position	2,240,000	2,240,000	2,317,966	103.48%	4,097,020	100.26%
Use of Net Position	2,076,621	2,078,135	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,316,621</b>	<b>\$ 4,318,135</b>	<b>\$ 2,317,966</b>	<b>53.68%</b>	<b>\$ 4,097,020</b>	<b>44.04%</b>
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,318,135	\$ 2,673,435	61.91%	\$ 2,725,401	43.24%
Non-Departmental:						
Pension Reserve	-	-	-	-	3,000,000	100.00%
Total Non-Departmental	-	-	-	-	3,000,000	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,316,621</b>	<b>\$ 4,318,135</b>	<b>\$ 2,673,435</b>	<b>61.91%</b>	<b>\$ 5,725,401</b>	<b>61.55%</b>
Projected Net Position December 31	\$ 6,832,961	\$ 6,831,447				
Net Position as of Report Date			\$ 8,554,113			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 12/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Taxes	\$ 213,786,994	\$ 225,257,232	\$ 11,470,238	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	\$ 11,470,238	\$ 11,470,238
Intergovernmental	2,843,219	2,767,346	(75,873)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(75,873)	(75,873)
Charges for Services	22,461,915	22,571,287	109,372	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	-	36,172
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	-	73,200
				Total: Charges for Services	-	109,372
Fines and Forfeitures	5,442,405	4,087,497	(1,354,908)	GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(1,366,908)	(1,366,908)
Contributions and Donations	82,752	89,703	6,951	GCID 20150451 Accept donations to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				GCID 20151100 Accept year-to-date donations from May to October 2015 to Gwinnett County Animal Welfare and Enforcement Services	3,937	3,937
Miscellaneous	1,277,956	2,024,865	746,909	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

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
(Cont.) Miscellaneous				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
				GCID 20151085 Award sale of surplus land at East Crogan Street to high bidder	-	37,000
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	680,786	680,786
				Total: Miscellaneous	680,786	746,909
Use of Fund Balance	-	22,370,218	22,370,218	GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	-	7,360,338
				GCID 20151049 Provision and support of Oracle products and services annual contract to Mythics	-	884,000
				GCID 20151085 Award sale of surplus land at East Crogan Street to high bidder	-	(37,000)
				GCID 20151158 Approval of resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(3,782,178)	(3,782,178)
				To adjust budget for 90 day job vacancies	(388)	(54,942)
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	18,000,000	18,000,000
				Total: Use of Fund Balance	14,217,434	22,370,218
<b>Total: General Fund</b>			<b>33,272,907</b>		<b>24,929,614</b>	<b>33,272,907</b>

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Taxes	6,116,018	6,759,555	643,537	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	643,537	643,537
<i>Total: G.O. Bond Debt Service Fund</i>			643,537		643,537	643,537
<b>Development and Enforcement District Fund (104)</b>						
Taxes	6,075,285	6,268,512	193,227	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	193,227	193,227
Other Financing Sources	362,258	697,393	335,135	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	335,135	335,135
Use of Fund Balance	-	1,597,568	1,597,568	GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	1,597,568	1,597,568
<i>Total: Development and Enforcement District Fund</i>			2,125,930		2,125,930	2,125,930
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Taxes	78,725,426	80,898,134	2,172,708	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	2,172,708	2,172,708
Miscellaneous	28,500	36,669	8,169	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
				GCID 20151077 Approval to accept donations received and to be utilized to purchase fire and life safety materials	100	905
				GCID 20160024 Approval to accept donations to purchase fire and life safety materials	1,000	1,000
Other Financing Sources	3,220,068	6,199,048	2,978,980	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	2,978,980	2,978,980
Use of Fund Balance	-	9,832,689	9,832,689	GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	9,832,689	9,832,689
<i>Total: Fire and Emergency Services District Fund</i>			14,992,546		14,985,477	14,992,546

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Indian Trail TAD Fund (162)</b>						
Taxes	-	148,062	148,062	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	148,062	148,062
<i>Total: Indian Trail TAD Fund</i>			148,062		148,062	148,062
<b>Jimmy Carter Boulevard TAD Fund (161)</b>						
Taxes	-	435,932	435,932	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	435,932	435,932
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			435,932		435,932	435,932
<b>Park Place TAD Fund (163)</b>						
Taxes	-	11,849	11,849	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	11,849	11,849
<i>Total: Park Place TAD Fund</i>			11,849		11,849	11,849
<b>Loganville EMS District Fund (103)</b>						
Use of Fund Balance	20,768	21,577	809	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	809	809
<i>Total: Loganville EMS Fund</i>			809		809	809
<b>Police Services District Fund (106)</b>						
Taxes	54,541,128	57,759,993	3,218,865	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	3,218,865	3,218,865
Insurance Premium Taxes	27,143,782	31,885,393	4,741,611	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	4,741,611	4,741,611
Other Financing Sources	1,610,034	3,099,524	1,489,490	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	1,489,490	1,489,490
Use of Fund Balance	-	7,719,087	7,719,087	GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	7,719,087	7,719,087
<i>Total: Police Services District Fund</i>			17,169,053		17,169,053	17,169,053

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Taxes	25,063,848	25,780,896	717,048	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	717,048	717,048
Intergovernmental	103,477	105,823	2,346	GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	-	2,346
Contributions and Donations	2,600	30,189	27,589	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	500
				GCID 20160031 Accept donations received by Gwinnett County Parks and Recreation from 4/1/15 through 12/31/15	19,759	19,759
Use of Fund Balance	-	2,653,927	2,653,927	GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	2,653,927	2,653,927
<i>Total: Recreation Fund</i>			3,400,910		3,390,734	3,400,910



Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	6,884,632	6,907,905	23,273	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
				GCID 2015061 Approval for roadway lighting on State Route 120 at Meadowbrook Parkway	803	803
				GCID 2015062 Approval to incorporate Colonial Estates Unit 1 into the Gwinnett Street Lighting Program	774	774
				GCID 2015063 Approval to incorporate Colonial Estates Unit 2 into the Gwinnett Street Lighting Program	1,458	1,458
Use of Fund Balance	849,451	895,075	45,624	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	45,624	45,624
<i>Total: Street Lighting Fund</i>			68,897		48,659	68,897
<b>Authority Imaging Fund (020)</b>						
Charges for Services	923,321	603,321	(320,000)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(320,000)	(320,000)
Use of Fund Balance	36,679	356,679	320,000	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	320,000	320,000
<i>Total: Authority Imaging Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Crime Victims Assistance Fund (075)</b>						
Use of Fund Balance	256,235	208,327	(47,908)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations (District Attorney)	(18,354)	(18,354)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations (Solicitor General)	(29,554)	(29,554)
<i>Total: Crime Victims Assistance Fund</i>			(47,908)		(47,908)	(47,908)
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	7,185	7,185	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	7,185
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Total: District Attorney Federal Asset Sharing Fund</i>			7,271		-	7,271
<b>E-911 Fund (095)</b>						
Charges for Services	13,932,312	15,132,312	1,200,000	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	1,200,000	1,200,000
Use of Fund Balance	5,422,141	4,275,363	(1,146,778)	To adjust budget for 90 day job vacancies	(3,993)	(739,819)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(406,959)	(406,959)
<i>Total: E-911 Fund</i>			53,222		789,048	53,222
<b>Juvenile Court Supervision Fund (030)</b>						
Use of Fund Balance	-	185	185	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	185	185
<i>Total: Juvenile Court Supervision Fund</i>			185		185	185
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	316,234	316,234	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	22,502	316,234
Use of Fund Balance	1,034,149	717,915	(316,234)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(22,502)	(316,234)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	249,772	249,772	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	14,600	249,772
Use of Fund Balance	880,240	630,468	(249,772)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(14,600)	(249,772)
<i>Total: Police Special State Fund</i>						
			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	53,904	53,904	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	17,095	53,904
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Total: Sheriff Special Justice Fund</i>						
			53,965		17,095	53,965
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	122,337	122,337	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	122,337
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Total: Sheriff Special Treasury Fund</i>						
			122,461		-	122,461
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	6,554	6,554	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	6,554
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>Total: Sheriff Special State Fund</i>						
			6,588		-	6,588
<b>Stadium Fund (055)</b>						
Use of Fund Balance	49,463	41,346	(8,117)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(8,117)	(8,117)
<i>Total: Stadium Fund</i>						
			(8,117)		(8,117)	(8,117)
<b>Tourism Fund (050)</b>						
Taxes	7,246,584	9,375,906	2,129,322	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	2,129,322	2,129,322
Use of Fund Balance	370,186	-	(370,186)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(370,186)	(370,186)
<i>Total: Tourism Fund</i>						
			1,759,136		1,759,136	1,759,136

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Use of Net Position	87,444	113,112	25,668	To adjust budget for 90 day job vacancies	-	(11,676)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	37,344	37,344
<i>Total: Airport Operating Fund</i>			25,668		37,344	25,668
<b>Local Transit Operating Fund (515)</b>						
Other Financing Sources	4,819,572	8,319,572	3,500,000	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	500,000	500,000
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	3,000,000	3,000,000
				<b>Total: Other Financing Sources</b>	<b>3,500,000</b>	<b>3,500,000</b>
Use of Net Position	496,913	-	(496,913)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(450,489)	(450,489)
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(46,424)	(46,424)
				<b>Total: Use of Net Position</b>	<b>(496,913)</b>	<b>(496,913)</b>
<i>Total: Local Transit Operating Fund</i>			3,003,087		3,003,087	3,003,087
<b>Administrative Support Fund (665)</b>						
Charges for Services	39,370,761	32,671,214	(6,699,547)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(6,758,368)	(6,758,368)
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	58,821	58,821
				<b>Total: Charges for Services</b>	<b>(6,699,547)</b>	<b>(6,699,547)</b>
Miscellaneous	1,424,802	1,451,802	27,000	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	27,000	27,000
Use of Net Position	9,626,129	15,096,251	5,470,122	To adjust budget for 90 day job vacancies	(7,312)	(913,048)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	6,728,677	6,728,677
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(345,507)	(345,507)
				<b>Total: Use of Net Position</b>	<b>6,375,858</b>	<b>5,470,122</b>
<i>Total: Administrative Support Fund</i>			(1,202,425)		(296,689)	(1,202,425)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Auto Liability Fund (606)</b>						
Use of Net Position	4,272	-	(4,272)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(4,272)	(4,272)
<i>Total: Auto Liability Fund</i>			(4,272)		(4,272)	(4,272)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,963,077	4,023,852	60,775	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	60,775	60,775
<i>Total: Group Self-Insurance Fund</i>			60,775		60,775	60,775
<b>Risk Management Fund (602)</b>						
Use of Net Position	4,314,500	4,139,714	(174,786)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(174,786)	(174,786)
<i>Total: Risk Management Fund</i>			(174,786)		(174,786)	(174,786)
<b>Workers' Compensation Fund (604)</b>						
Use of Net Position	2,076,621	2,078,135	1,514	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	1,514	1,514
<i>Total: Workers' Compensation Fund</i>			1,514		1,514	1,514
<b>Total Revenue Budget Adjustments</b>			<b>\$ 75,926,796</b>		<b>\$ 69,026,068</b>	<b>\$ 75,926,796</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 12/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ -	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	\$ (680,786)	\$ (680,786)
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	680,786	680,786
				Total: Board of Commissioners	-	-
Financial Services	8,205,627	6,987,958.00	(1,217,669)	To adjust budget for 90 day job vacancies	-	(43,362)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(1,174,307)	(1,174,307)
				Total: Financial Services	(1,174,307)	(1,217,669)
Tax Commissioner	12,081,242	12,357,618	276,376	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	-	36,172
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	240,204	240,204
				Total: Tax Commissioner	240,204	276,376
Transportation	16,486,993	15,624,958	(862,035)	To adjust budget for 90 day job vacancies	-	(456,580)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(405,455)	(405,455)
				Total: Transportation	(405,455)	(862,035)
Planning and Development	836,845	835,859	(986)	To adjust budget for 90 day job vacancies	-	(20,236)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	19,250	19,250
				Total: Planning and Development	19,250	(986)
Police Services	5,465,614	5,600,166	134,552	To adjust budget for 90 day job vacancies	(9,683)	(131,687)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	263,225	263,225
				Total: Police Services	253,542	134,552

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Corrections	13,376,297	12,630,576	(745,721)	To adjust budget for 90 day job vacancies	-	(164,748)
				Transfer from Non-Departmental: Prisoner Medical Reserve	1,112	55,312
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(636,285)	(636,285)
				<b>Total: Corrections</b>	<b>(635,173)</b>	<b>(745,721)</b>
Community Services	5,572,992	6,494,338	921,346	To adjust budget for 90 day job vacancies	-	(51,753)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	973,099	973,099
				<b>Total: Community Services</b>	<b>973,099</b>	<b>921,346</b>
Community Services - Elections	1,902,553	2,218,652	316,099	To adjust budget for 90 day job vacancies	(196,022)	(217,187)
				Transfer from Contingency	-	533,286
				<b>Total: Community Services - Elections</b>	<b>(196,022)</b>	<b>316,099</b>
Juvenile Court	6,414,973	7,706,526	1,291,553	Transfer from Non-Departmental: Court Reporter's Reserve	21,853	211,053
				Transfer from Non-Departmental: Indigent Defense Reserves	39,514	553,614
				Transfer from Non-Departmental: Court Interpreter's Reserve	9,192	95,292
				Transfer from Non-Departmental: Inmate Medical Reserve	65	65
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	431,529	431,529
				<b>Total: Juvenile Court</b>	<b>502,153</b>	<b>1,291,553</b>
Sheriff	75,228,755	76,093,414	864,659	Transfer from Non-Departmental: Prisoner Medical Reserve	124,607	970,807
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(106,148)	(106,148)
				<b>Total: Sheriff</b>	<b>18,459</b>	<b>864,659</b>
Clerk of Court	9,203,505	8,672,970	(530,535)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(530,535)	(530,535)
Judiciary	17,622,406	23,557,001	5,934,595	Transfer from Non-Departmental: Court Reporter's Reserve	226,504	1,921,904
				Transfer from Non-Departmental: Indigent Defense Reserve	339,177	3,500,277
				Transfer from Non-Departmental: Court Interpreter's Reserve	50,235	399,635
				To adjust budget for 90 day job vacancies	8,930	-
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	112,779	112,779
				<b>Total: Judiciary</b>	<b>737,625</b>	<b>5,934,595</b>

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,150,318	2,142,276	(8,042)	Transfer from Non-Departmental: Indigent Defense Reserve	13,931	85,631
				Transfer from Non-Departmental: Court Interpreter's Reserve	279	3,779
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(97,452)	(97,452)
				<b>Total: Probate Court</b>	<b>(83,242)</b>	<b>(8,042)</b>
District Attorney	11,814,052	11,587,017	(227,035)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(227,035)	(227,035)
Solicitor General	3,590,357	3,597,425	7,068	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
				Transfer from Non-Departmental: Court Reporter's Reserve	(2,527)	1,873
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(605)	(605)
				<b>Total: Solicitor General</b>	<b>(3,132)</b>	<b>7,068</b>
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	282,354	(167,646)	Annual contribution to the Rabbi Trust	(167,646)	(167,646)
Contingency	1,200,000	593,614	(606,386)	Transfer to Miscellaneous		(73,100)
				Transfer to Community Services - Elections	-	(533,286)
				<b>Total: Contingency</b>	<b>-</b>	<b>(606,386)</b>
Contribution to Capital	5,995,375	33,212,748	27,217,373	GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	-	8,500,000
				GCID 20151049 Provision and support of Oracle products and services annual contract to Mythic	-	884,000
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	2,833,373	2,833,373
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	15,000,000	15,000,000
				<b>Total Contribution to Capital</b>	<b>17,833,373</b>	<b>27,217,373</b>
Contribution to Capital Vehicles	-	106,400	106,400	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	106,400	106,400
Contribution to Local Transit	4,819,572	8,319,572	3,500,000	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	500,000	500,000
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	3,000,000	3,000,000
				<b>Total: Contribution to Local Transit</b>	<b>3,500,000</b>	<b>3,500,000</b>
Prisoner Medical Reserve	1,900,000	867,916	(1,032,084)	Transfer to Corrections	(1,112)	(97,012)
				Transfer to Sheriff	(124,607)	(935,007)
				Transfer to Juvenile Court	(65)	(65)
				<b>Total: Prisoner Medical Reserve</b>	<b>(125,784)</b>	<b>(1,032,084)</b>



Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Other Miscellaneous	100,773	109,155	8,382	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
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(41,618)	(41,618)
				<b>Total: Other Miscellaneous</b>	<b>(41,618)</b>	<b>8,382</b>
Other Post-Employment Benefit Reserve	-	19,011	19,011	To adjust budget for 90 day job vacancies	12	19,011
Pauper Burial	155,000	167,000	12,000	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	12,000	12,000
Indigent Defense Reserve	6,000,000	1,860,478	(4,139,522)	Transfer to Juvenile Court	(39,514)	(713,514)
				Transfer to Judiciary	(339,177)	(3,352,077)
				Transfer to Probate Court	(13,931)	(73,931)
				<b>Total: Indigent Defense Reserve</b>	<b>(392,622)</b>	<b>(4,139,522)</b>
Court Reporter's Reserve	2,200,000	109,370	(2,090,630)	Transfer to Juvenile Court	(21,853)	(211,053)
				Transfer to Judiciary	(223,777)	(1,919,177)
				Transfer to Solicitor General	(200)	(10,400)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	50,000	50,000
				<b>Total: Court Reporter's Reserve</b>	<b>(195,830)</b>	<b>(2,090,630)</b>
Court Interpreter's Reserve	560,000	61,294	(498,706)	Transfer to Juvenile Court	(9,192)	(95,292)
				Transfer to Judiciary	(50,235)	(399,635)
				Transfer to Probate Court	(279)	(3,779)
				<b>Total: Court Interpreter's Reserve</b>	<b>(59,706)</b>	<b>(498,706)</b>
Pension Reserve	-	185,000	185,000	To adjust budget for 90 day job vacancies	353	17,354
				Annual contribution to the Rabbi Trust	167,646	167,646
				<b>Total: Pension Reserve</b>	<b>167,999</b>	<b>185,000</b>
Motor Vehicle Contribution	5,192,360	9,995,965	4,803,605	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	4,803,605	4,803,605
Other Governmental Agencies	197,563	296,895	99,332	Gwinnett Clean and Beautiful Adjustment		99,332
<b>Total: Non-Departmental</b>			<b>27,416,129</b>		<b>25,440,183</b>	<b>27,416,129</b>

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance	297,447	-	(297,447)	To adjust budget for 90 day job vacancies	-	765,271
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	-	73,200
				GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	-	(1,100,809)
				Gwinnett Clean and Beautiful Adjustment	-	(76,232)
				Total: Contribution to Fund Balance	-	(297,447)
<b>Total: General Fund</b>			<b>33,272,907</b>		<b>24,929,614</b>	<b>33,272,907</b>

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>2003 G.O. Bond Debt Service Fund (951)</b>						
Contribution to Fund Balance	1,999,883	2,643,420	643,537	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	643,537	643,537
<i>Total: G.O. Bond Debt Service Fund</i>			643,537		643,537	643,537
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,224,013	6,289,352	65,339	To adjust budget for 90 day job vacancies	(12,723)	(300,796)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	366,135	366,135
				Total: Planning and Development	353,412	65,339
Police Services	2,677,058	2,656,595	(20,463)	To adjust budget for 90 day job vacancies	-	(54,746)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	34,283	34,283
				Total: Police Services	34,283	(20,463)
Non-Departmental	85,500	3,106,187	3,020,687	To adjust budget for 90 day job vacancies	1,135	20,687
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	3,000,000	3,000,000
				Total: Non-Departmental	3,001,135	3,020,687
Contribution to Fund Balance	939,633	-	(939,633)	To adjust budget for 90 day job vacancies	11,588	334,855
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	127,944	127,944
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(1,402,432)	(1,402,432)
				Total: Contribution to Fund Balance	(1,262,900)	(939,633)
<i>Total: Development and Enforcement Services District Fund</i>			2,125,930		2,125,930	2,125,930

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	582,501	550,711	(31,790)	To adjust budget for 90 day job vacancies	-	(17,505)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(14,285)	(14,285)
				Total: Planning and Development	(14,285)	(31,790)
Fire and Emergency Services	94,274,048	93,377,274	(896,774)	To adjust budget for 90 day job vacancies	(3,453)	(1,442,728)
				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 20151077 Approval to accept donations received and to be utilized to purchase fire and life safety materials	-	805
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	543,649	543,649
				Total: Fire and Emergency Services	540,196	(896,774)
Non-Departmental	920,200	17,986,748	17,066,548	To adjust budget for 90 day job vacancies	74	66,548
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	4,000,000	4,000,000
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	13,000,000	13,000,000
				Total: Non-Departmental	17,000,074	17,066,548
Contribution to Fund Balance	1,145,438	-	(1,145,438)	To adjust budget for 90 day job vacancies	3,379	1,393,685
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	622,424	622,424
				GCID 20160024 Approval to accept donations to purchase fire and life safety materials	1,000	1,000
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(3,167,311)	(3,167,311)
				Total: Contribution to Fund Balance	(2,540,508)	(1,145,438)
<i>Total: Fire and Emergency Services District Fund</i>			14,992,546		14,985,477	14,992,546
<b>Loganville EMS District Fund (103)</b>						
Loganville EMS District Fund (103)	24,827	25,636	809	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	809	809
<i>Total: Loganville EMS District Fund</i>			809		809	809

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Planning and Development	694,293	682,110	(12,183)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(12,183)	(12,183)
Police Services	85,370,718	82,890,829	(2,479,889)	To adjust budget for 90 day job vacancies	(37,852)	(2,157,282)
				Transfer from Non-Departmental: Inmate Medical Reserve	7,678	47,953
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(370,560)	(370,560)
				<b>Total: Police Services</b>	<b>(400,734)</b>	<b>(2,479,889)</b>
Recorder's Court	1,473,507	1,354,916	(118,591)	Transfer from Non-Departmental: Indigent Defense Reserve	2,596	19,496
				Transfer from Non-Departmental: Court Interpreter's Reserve	5,764	60,319
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(198,406)	(198,406)
				<b>Total: Recorder's Court</b>	<b>(190,046)</b>	<b>(118,591)</b>
Solicitor General	751,210	663,343	(87,867)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(87,867)	(87,867)
Clerk of Recorder's Court	1,551,194	1,619,080	67,886	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	67,886	67,886
Non-Departmental	2,919,161	28,915,957	25,996,796	To adjust budget for 90 day job vacancies	1,648	74,564
				Transfer to Recorder's Court - From Indigent Defense Reserve	(2,596)	(19,496)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(5,764)	(60,319)
				Transfer to Police Services - From Inmate Medical Reserve	42,322	2,047
				Transfer to Capital through GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	9,000,000	9,000,000
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	17,000,000	17,000,000
				<b>Total: Non-Departmental</b>	<b>26,035,610</b>	<b>25,996,796</b>
Contribution to Fund Balance	6,197,099	-	(6,197,099)	To adjust budget for 90 day job vacancies	36,204	2,082,718
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	1,001,096	1,001,096
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(9,280,913)	(9,280,913)
				<b>Total: Contribution to Fund Balance</b>	<b>(8,243,613)</b>	<b>(6,197,099)</b>
<b>Total: Police Services District Fund</b>			<b>17,169,053</b>		<b>17,169,053</b>	<b>17,169,053</b>

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	31,139,610	34,537,954	3,398,344	To adjust budget for 90 day job vacancies	(10,670)	(203,104)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	500
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	593,618	593,618
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	3,000,000	3,000,000
				Total: Community Services	3,582,948	3,398,344
Non-Departmental	15,000	21,335	6,335	To adjust budget for 90 day job vacancies	224	6,335
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	-	-
Contribution to Fund Balance	3,769	-	(3,769)	To adjust budget for 90 day job vacancies	10,446	196,769
				GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	-	2,346
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	123,430	123,430
				GCID 20160031 Accept donations received by Gwinnett County Park's and Recreation from 4/1/15 through 12/31/15	19,759	19,759
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(346,073)	(346,073)
				Total: Contribution to Fund Balance	(192,438)	(3,769)
<i>Total: Recreation Fund</i>			3,400,910		3,390,734	3,400,910
<b>Indian Trail TAD Fund (162)</b>						
Contribution to Fund Balance	-	148,062	148,062	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	148,062	148,062
<i>Total: Indian Trail TAD Fund</i>			148,062		148,062	148,062

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Jimmy Carter Boulevard TAD Fund (161)</b>						
Contribution to Fund Balance	-	435,932	435,932	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	435,932	435,932
<i>Total: Jimmy Carter Boulevard TAD Fund</i>			435,932		435,932	435,932
<b>Park Place TAD Fund (163)</b>						
Contribution to Fund Balance	-	11,849	11,849	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	11,849	11,849
<i>Total: Park Place TAD Fund</i>			11,849		11,849	11,849
<b>Speed Hump Fund (003)</b>						
Transportation	121,065	114,274	(6,791)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(6,791)	(6,791)
Contribution to Fund Balance	2,266	9,057	6,791	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	6,791	6,791
<i>Total: Speed Hunt Fund</i>			-		-	-
<b>Street Lighting Fund (002)</b>						
Transportation	7,742,625	7,811,522	68,897	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 Greystone 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
				GCID 2015061 Approval for roadway lighting on State Route 120 at Meadowbrook Parkway	803	803
				GCID 2015062 Approval to incorporate Colonial Estates Unit 1 into the Gwinnett Street Lighting Program	774	774
				GCID 2015063 Approval to incorporate Colonial Estates Unit 2 into the Gwinnett Street Lighting Program	1,458	1,458
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	45,624	45,624
<i>Total: Street Lighting Fund</i>			68,897		48,659	68,897

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Crime Victims Assistance Fund (075)</b>						
District Attorney	534,403	486,495	(47,908)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(47,908)	(47,908)
<i>Total: Crime Victim Assistance Fund</i>			(47,908)		(47,908)	(47,908)
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	215,000	222,271	7,271	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	7,271
<i>Total: District Attorney Federal Asset Sharing Fund</i>			7,271		-	7,271
<b>E-911 Fund (095)</b>						
Police Services	15,789,773	15,819,003	29,230	To adjust budget for 90 day job vacancies	(4,080)	(763,811)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	793,041	793,041
				Total: Police Services	788,961	29,230
Non-Departmental	3,700,000	3,723,992	23,992	To adjust budget for 90 day job vacancies	87	23,992
<i>Total: E-911 Fund</i>			53,222		789,048	53,222
<b>Juvenile Court Supervision Fund (030)</b>						
Juvenile Court	51,569	57,969	6,400	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	6,400	6,400
Contribution to Fund Balance	6,215	-	(6,215)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(6,215)	(6,215)
<i>Total: Juvenile Court Supervision Fund</i>			185		185	185
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	75,000	128,965	53,965	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	17,095	53,965
<i>Total: Sheriff Special Justice Fund</i>			53,965		17,095	53,965



Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	272,461	122,461	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	122,461
<i>Total: Sheriff Special Treasury Fund</i>			122,461		-	122,461
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	81,588	6,588	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	6,588
<i>Total: Sheriff Special State Fund</i>			6,588		-	6,588
<b>Stadium Fund (055)</b>						
Stadium Operations	2,678,596	2,670,479	(8,117)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(8,117)	(8,117)
<i>Total: Stadium Fund</i>			(8,117)		(8,117)	(8,117)
<b>Tourism Fund (050)</b>						
Tourism	2,690,065	3,562,594	872,529	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	872,529	872,529
Contribution to Fund Balance	-	886,607	886,607	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	886,607	886,607
<i>Total: Tourism Fund</i>			1,759,136		1,759,136	1,759,136
<b>Airport Operating Fund (520)</b>						
Transportation	942,444	967,857	25,413	To adjust budget for 90 day job vacancies	-	(11,931)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	37,344	37,344
				Total: Transportation	37,344	25,413
Non-Departmental	-	255	255	To adjust budget for 90 day job vacancies	-	255
<i>Total: Airport Operating Fund</i>			25,668		37,344	25,668
<b>Local Transit Operating Fund (515)</b>						
Transportation	8,751,365	8,800,876	49,511	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	49,511	49,511
Working Capital Reserve	-	2,953,576	2,953,576	GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	2,953,576	2,953,576
<i>Total: Local Transit Operating Fund</i>			3,003,087		3,003,087	3,003,087

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Solid Waste Operating Fund (595)</b>						
Support Services	1,518,146	1,254,008	(264,138)	To adjust budget for 90 day job vacancies	-	(38,895)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(225,243)	(225,243)
				Total: Support Services	(225,243)	(264,138)
Non-Departmental	-	833	833	To adjust budget for 90 day job vacancies	-	833
Working Capital Reserve	1,425,181	1,688,486	263,305	To adjust budget for 90 day job vacancies	-	38,062
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	225,243	225,243
				Total: Working Capital Reserve	225,243	263,305
<i>Total: Solid Waste Operating Fund</i>						
			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	492,356	438,094	(54,262)	To adjust budget for 90 day job vacancies	-	(54,262)
Water Resources	30,584,141	30,022,991	(561,150)	To adjust budget for 90 day job vacancies	(3,648)	(220,371)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(340,779)	(340,779)
				Total: Water Resources	(344,427)	(561,150)
Non-Departmental	30,000	42,011	12,011	To adjust budget for 90 day job vacancies	78	12,011
Working Capital Reserve	190,561	793,962	603,401	To adjust budget for 90 day job vacancies	-	259,052
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	344,349	344,349
				Total: Working Capital Reserve	344,349	603,401
<i>Total: Stormwater Operating Fund</i>						
			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,196,665	1,086,312	(110,353)	To adjust budget for 90 day job vacancies	-	(110,353)
Water Resources	297,134,628	293,807,748	(3,326,880)	To adjust budget for 90 day job vacancies	(23,753)	(1,531,510)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(1,795,370)	(1,795,370)
				Total: Water Resources	(1,819,123)	(3,326,880)
Non-Departmental	50,000	128,482	78,482	To adjust budget for 90 day job vacancies	742	78,482
Working Capital Reserve	19,147,164	22,505,915	3,358,751	To adjust budget for 90 day job vacancies	23,011	1,563,381
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	1,795,370	1,795,370
				Total: Working Capital Reserve	1,818,381	3,358,751
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
<b>Administrative Support Fund (665)</b>						
County Administration	4,475,051	4,448,796	(26,255)	To adjust budget for 90 day job vacancies	-	(20,921)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(5,334)	(5,334)
				Total: County Administration	(5,334)	(26,255)
Financial Services	7,905,530	7,719,497	(186,033)	To adjust budget for 90 day job vacancies	-	(266,033)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	80,000	80,000
				Total: Financial Services	80,000	(186,033)
Human Resources	3,359,705	3,303,326	(56,379)	To adjust budget for 90 day job vacancies	-	(56,379)
Information Technology	22,328,293	21,925,628	(402,665)	To adjust budget for 90 day job vacancies	(7,472)	(394,449)
				GCID 2015097 Approval to transfer salary savings from Admin Support	-	9,000
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(17,216)	(17,216)
				Total: Information Technology	(24,688)	(402,665)
Support Services	9,523,380	9,246,409	(276,971)	To adjust budget for 90 day job vacancies	-	(207,830)
				GCID 2015097 Approval to transfer salary savings from Admin Support	-	(9,000)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(60,141)	(60,141)
				Total: Support Services	(60,141)	(276,971)
Non-Departmental	721,500	467,378	(254,122)	To adjust budget for 90 day job vacancies	160	32,564
				GCID 20160103 December 31, 2015 Monthly Financial Status Report and ratification of all budget adjustments	(286,686)	(286,686)
				Total: Non-Departmental	(286,526)	(254,122)
<i>Total: Administrative Support Fund</i>			(1,202,425)		(296,689)	(1,202,425)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - December	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Auto Liability Fund (606)</b>						
Financial Services	1,015,272	969,365	(45,907)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(45,907)	(45,907)
Working Capital Reserve	-	41,635	41,635	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	41,635	41,635
<i>Total: Auto Liability Fund</i>			(4,272)		(4,272)	(4,272)
<b>Fleet Management (610)</b>						
Support Services	6,105,968	5,705,290	(400,678)	To adjust budget for 90 day job vacancies	(4,562)	(64,252)
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(336,426)	(336,426)
				Total: Support Services	(340,988)	(400,678)
Non-Departmental	-	1,682	1,682	To adjust budget for 90 day job vacancies	406	1,682
Working Capital Reserve	122,657	521,653	398,996	To adjust budget for 90 day job vacancies	4,156	62,570
				GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	336,426	336,426
				Total: Working Capital Reserve	340,582	398,996
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	48,627,347	48,688,122	60,775	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	60,775	60,775
<i>Total: Group Self-Insurance Fund</i>			60,775		60,775	60,775
<b>Risk Management Fund (602)</b>						
Financial Services	6,914,642	6,739,856	(174,786)	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	(174,786)	(174,786)
<i>Total: Risk Management Fund</i>			(174,786)		(174,786)	(174,786)
<b>Workers' Compensation Fund (604)</b>						
Human Resources	4,316,621	4,318,135	1,514	GCID 20151158 Approval of a resolution amending the FY2015 budget to reflect adjustments based on actual receipts and anticipated appropriations	1,514	1,514
<i>Total: Workers' Compensation Fund</i>			1,514		1,514	1,514
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 75,926,796</b>		<b>\$ 69,026,068</b>	<b>\$ 75,926,796</b>