



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report

for the period ended

December 31, 2014 (unaudited)



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M E M O R A N D U M

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

FROM: Maria B. Woods
CFO/Director of Financial Services

DATE: January 22, 2015

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Non-departmental Budget Transfers Schedule	Page 51
Budget Adjustments by Fund Schedule	Page 53

Executive Summary

Notable events during December and early January included preparations for the fiscal year 2014 external audit and the adoption of the fiscal year 2015 budget. Highlights from these activities and 2014 preliminary operating results are discussed below.

Fiscal Year 2014 Preliminary Operating Results

Preliminary results for fiscal year 2014 indicate that most operating funds have finished the year in a favorable position.

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 2014 will be presented in the Comprehensive Annual Financial Report (CAFR) in May.

Included in this report is a fiscal year 2014 budget amendment adopted on December 2, 2014 at a regularly scheduled Board of Commissioners business meeting. This report contains non-departmental budget adjustments of both revenues and appropriations to allow for transfers to the service district funds for motor vehicle title ad valorem tax revenues that came in higher than expected in the General Fund. Also included are budget amendments for various departments to move unused reserve budgets back to non-departmental reserves in General Fund. Details are located in the Non-departmental Budget Transfers Schedule on page 51. Additionally, five Tax Allocation District (TAD) Funds were established in 2014, and adjustments to revenue budgets were made for two of them based on the incremental taxes collected. The TADs are described in more detail on page 9.

2014 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.

2015 Budget Adoption

The fiscal year 2015 budget was unanimously adopted by the Board of Commissioners on January 6, 2015. The budget includes an operating budget of \$1.05 billion and a capital budget of \$371 million. The [adopted 2015 budget resolution](#) and more information about the [2015 budget](#) are available on the County's website.

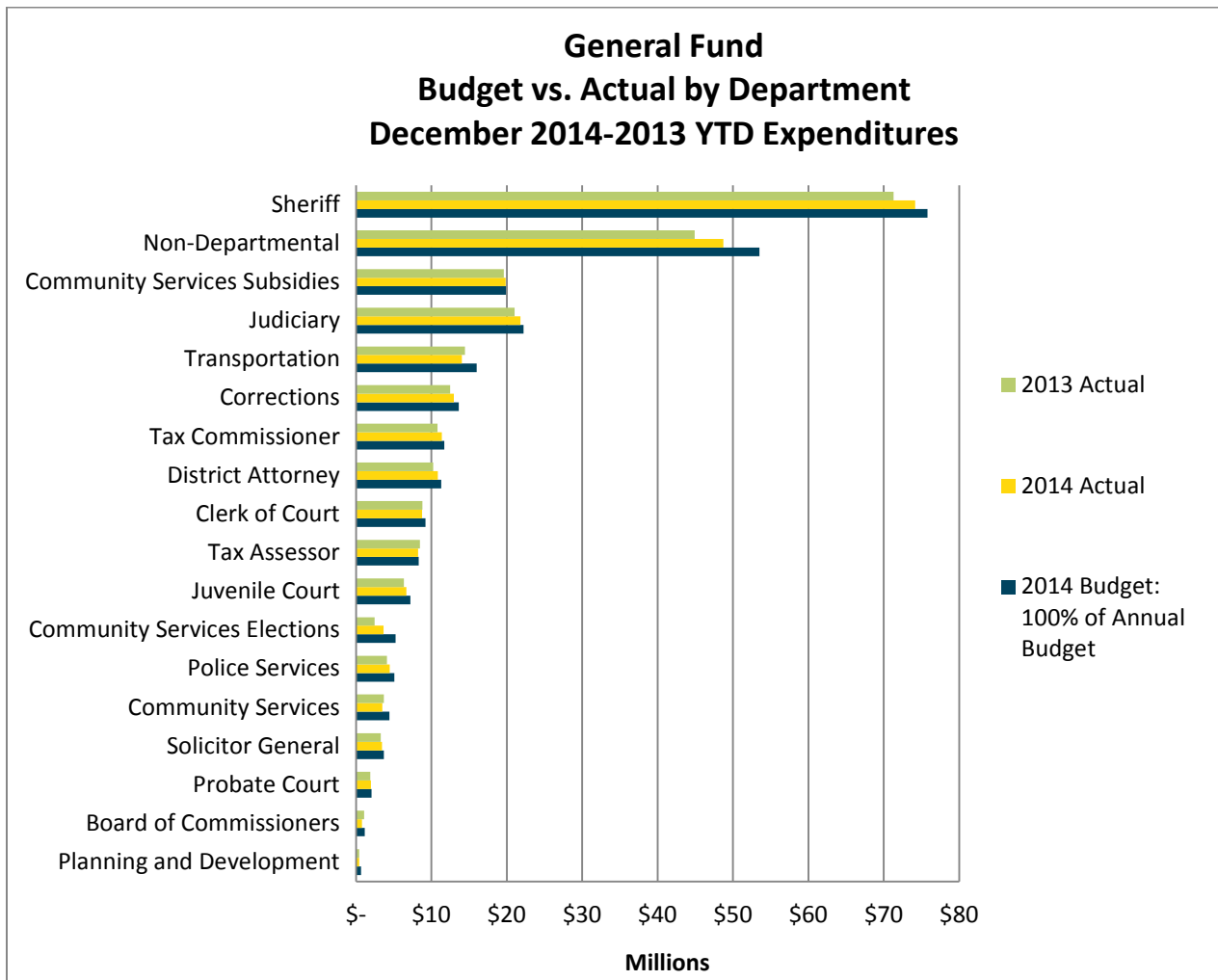
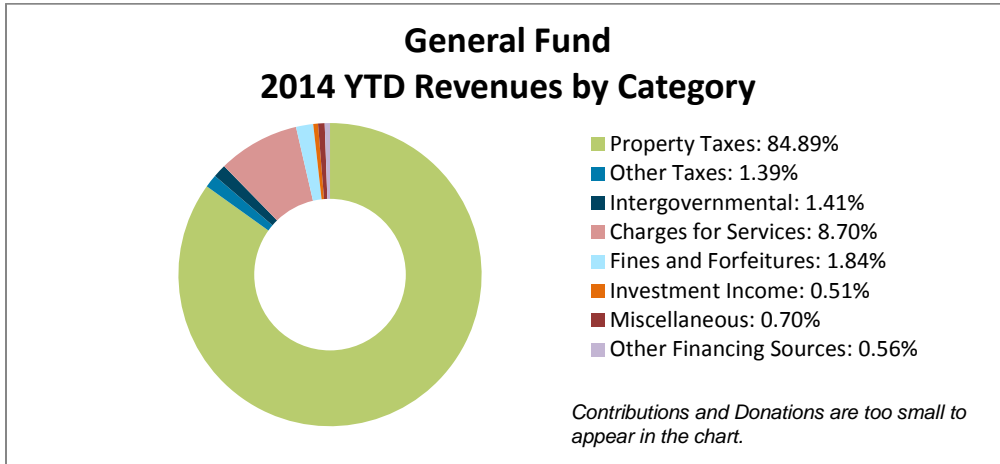
Property Taxes and Appeals Update

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County in April. During the 45 day appeal period, taxpayers filed approximately 19,200 real property and tangible personal property appeals (commercial and residential), a 65 percent increase from the number of appeals filed last year. As of December 31st, 90.8 percent of appeals have been settled, with 1,756 appeals or approximately \$48.8 million of the tax digest value still under dispute.

Real and personal property tax payments for the 2014 tax year were due October 1st. As of December 31st, the property tax collection rate was 97.7 percent of the amount billed.

General Fund (page 10)

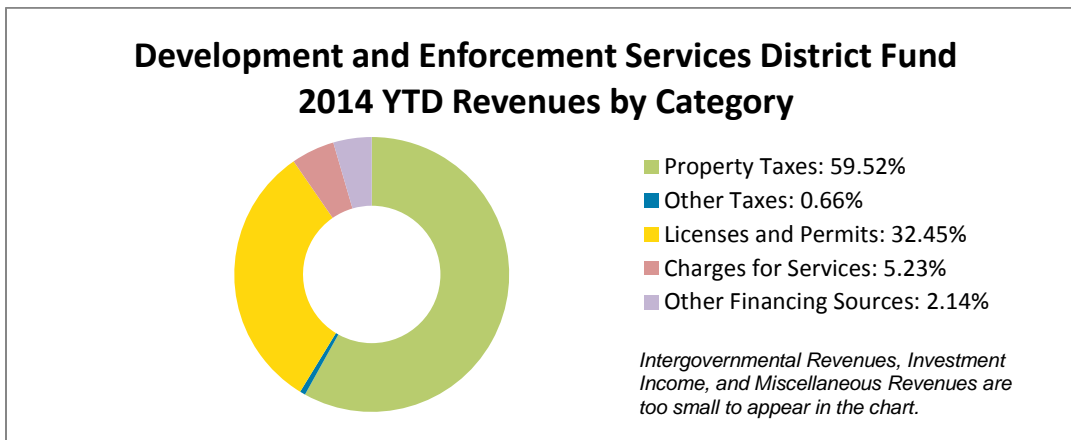
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



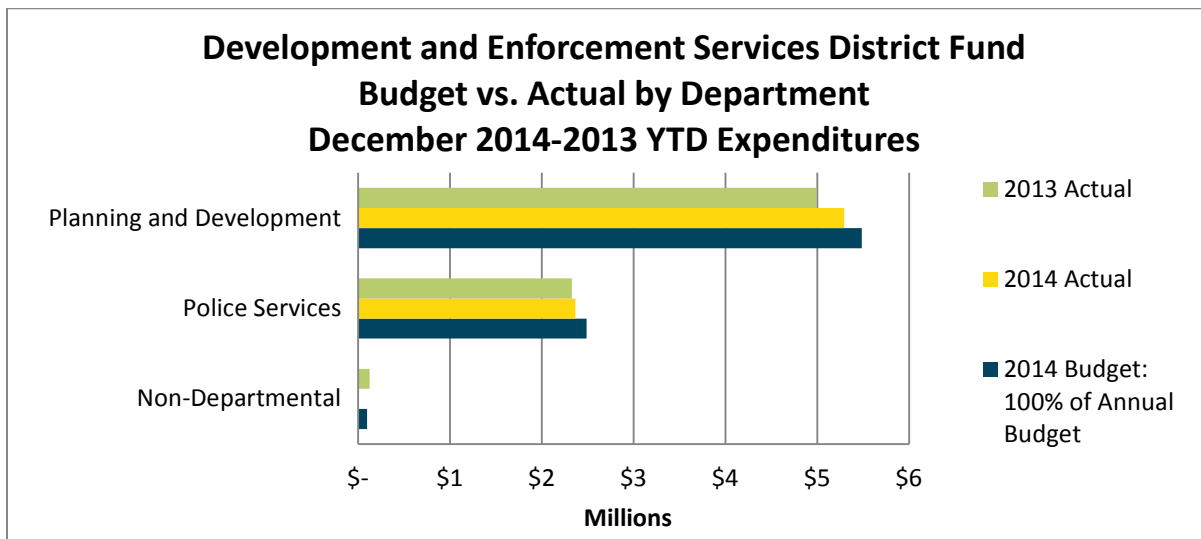
Non-departmental actual expenditures for 2013 in the graph on the previous page exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column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

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.

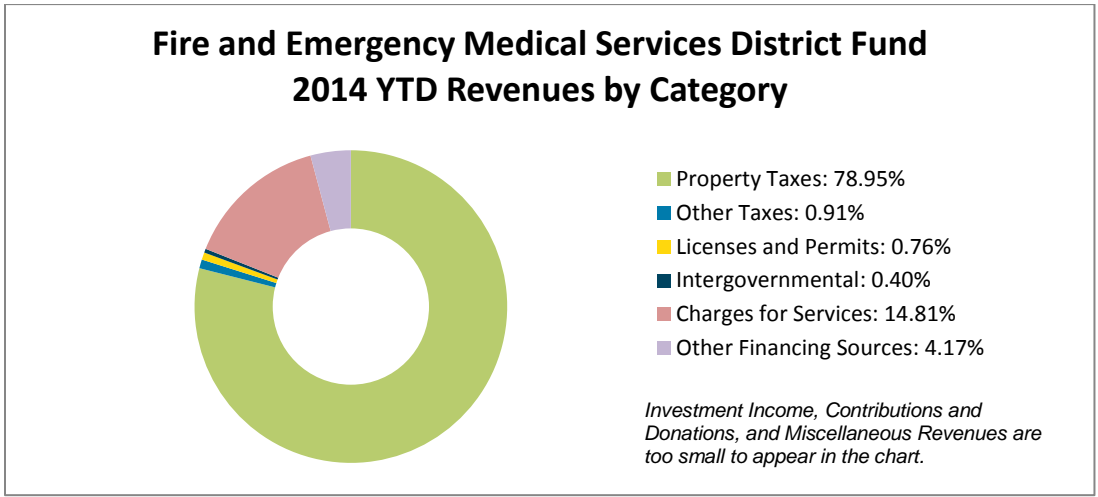


Revenues in the Development and Enforcement Services District Fund, shown on page 13, ended the year higher than last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously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

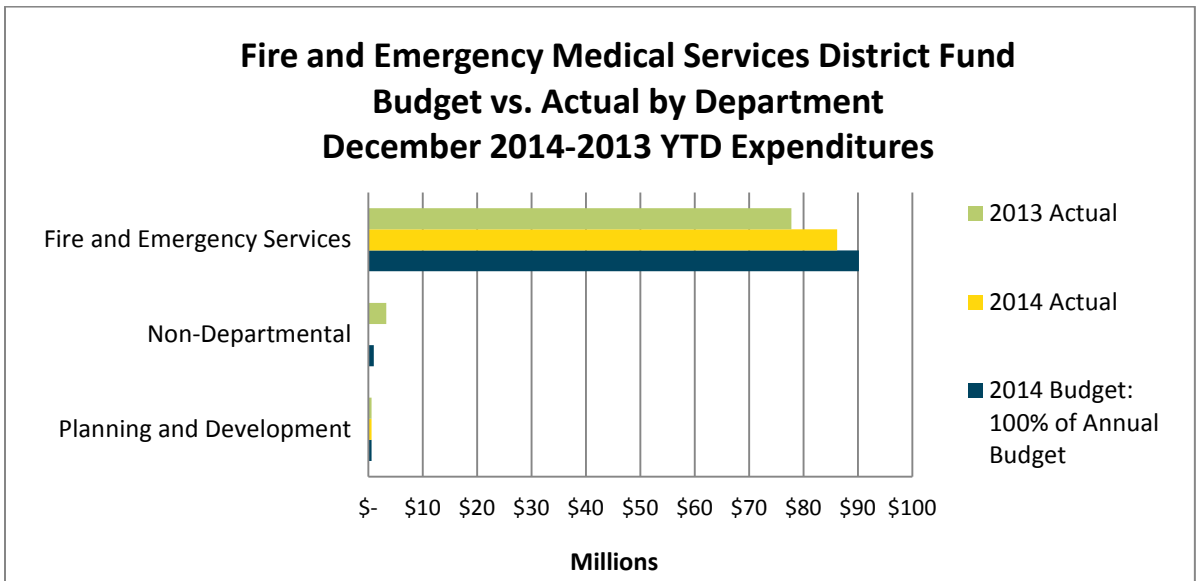


Fire and Emergency Medical Services District Fund (page 14)

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

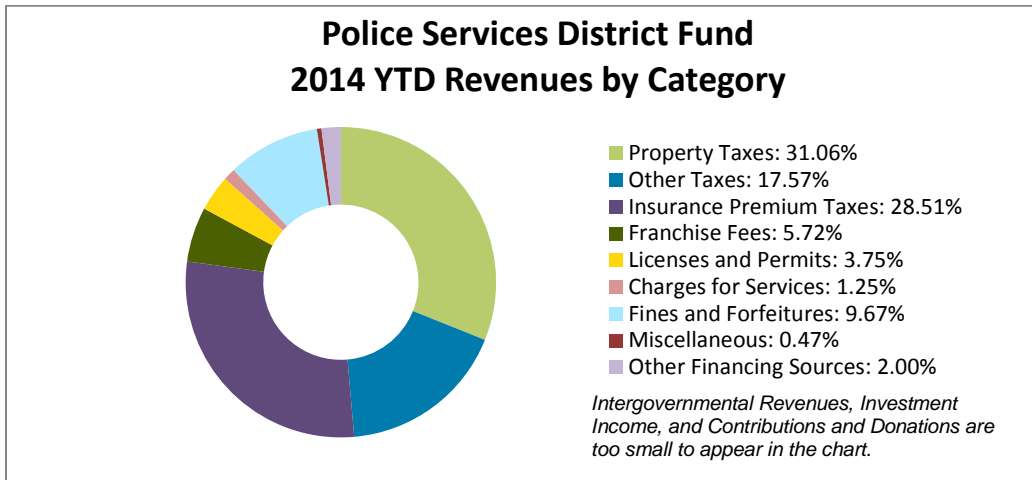


Revenues in the Fire and Emergency Medical Services District Fund, shown on page 14, ended the year higher than last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously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



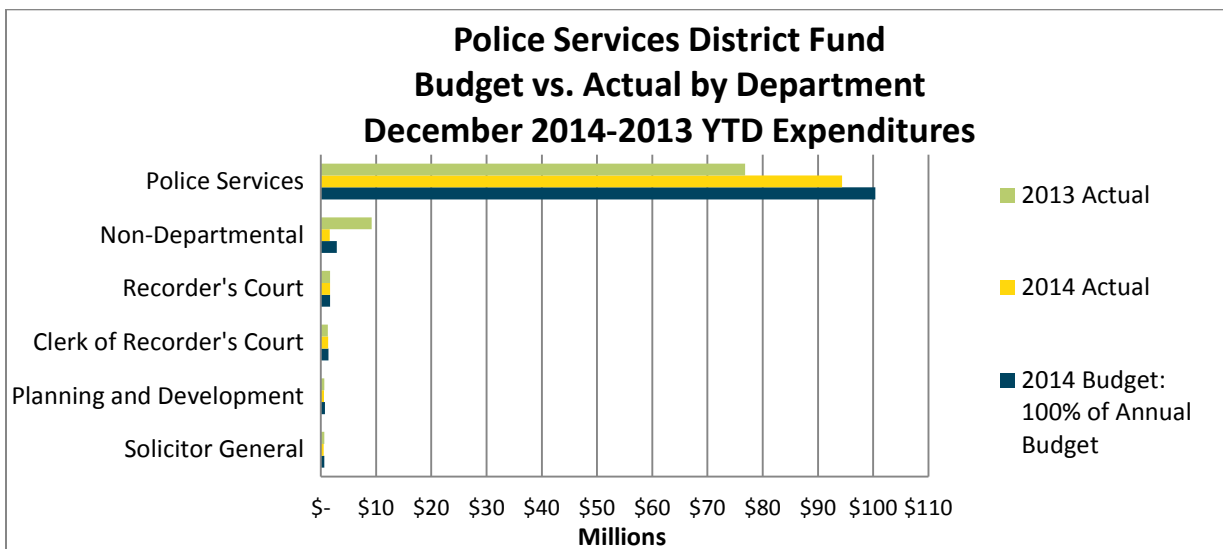
Police Services District Fund (page 16)

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



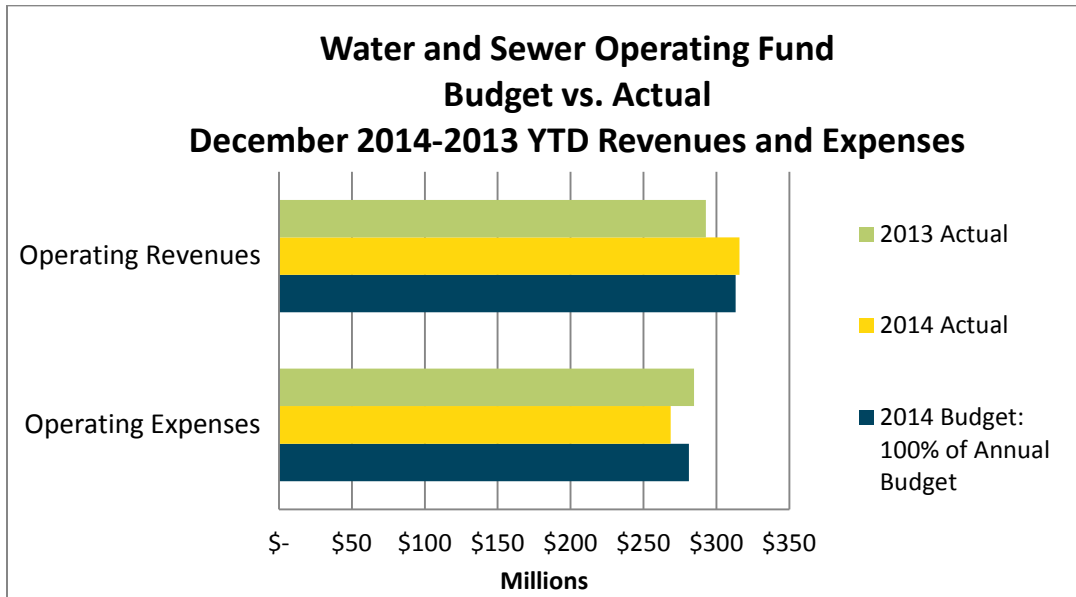
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Revenues in the Police Services District Fund, shown on page 16, ended the year higher than last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds. While total revenues in the Police Services District Fund came in higher than last year, insurance premium tax revenues came in approximately 1.6 percent lower than last year partially due to the City of Peachtree Corners collecting a portion of insurance premium tax revenues that were previously collected by the County.



Water and Sewer Operating Fund (page 44)

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



Year-to-date Water and Sewer Operating Fund revenues ended the year approximately \$23.0 million above last year. The year-over-year increase in revenues is primarily attributable to a 3.9 percent increase in water consumption this year over last year, as well as 2014 rate increases.

Year-to-date Water and Sewer Operating Fund expenses ended the year approximately \$16.2 million below last year. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to the Renewal and Extension capital fund.

Water and Sewer Operating Fund revenues ended the year approximately 0.83 percent, or approximately \$2.6 million, over budget as a result of the following:

- Water connect, reconnect, and Water and Sewer Wholesale revenues have far exceeded budget.
- Stronger than expected system development charge revenues.
- Charges for services lag by approximately one-half a month during all other months of the year, but they have been accrued for the second half of December and are reflected in this report.

Water and Sewer Operating Fund expenses ended the year approximately 4.5 percent, or \$12.6 million, under budget. Although consumption of water increased during the warm summer months, operating costs did not increase proportionally due to efficiency improvements implemented by the department.

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

Tax Allocation Districts (TADs) are used nationwide as an economic development incentive to attract quality development to underutilized or distressed redevelopment areas. Gwinnett County has adopted five county-sponsored Tax Allocation Districts that are prime locations for redevelopment projects.

For each of these districts, a tax allocation increment base and a redevelopment plan has been established. Tax revenues collected above the established base will be used to pay for redevelopment costs according to the respective redevelopment plans. To account for the tax increment revenues, five new tax allocation district funds have been created and added to this report on pages 18-22. They are:

- Jimmy Carter Boulevard TAD Fund
- Indian Trail TAD Fund
- Park Place TAD Fund
- Lake Lucerne TAD Fund
- Gwinnett Place TAD Fund

For more information on the Tax Allocation Districts, visit the [TADs](#) page on Gwinnett County's website.

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GENERAL FUND (001)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 136,199,450	\$ 136,199,450	\$ 136,199,450			
Revenues:						
Taxes	\$ 204,077,641	\$ 214,898,043	\$ 225,444,677	104.91%	\$ 221,385,148	102.57%
Intergovernmental	3,481,731	4,035,731	3,671,295	90.97%	3,495,411	108.80%
Charges for Services	25,435,019	24,185,019	22,745,381	94.05%	24,701,988	92.17%
Fines and Forfeitures	4,658,535	5,192,197	4,795,650	92.36%	4,922,304	93.80%
Investment Income	1,223,461	1,223,461	1,328,472	108.58%	850,491	266.19%
Contributions and Donations	83,661	102,050	45,737	44.82%	42,388	107.15%
Miscellaneous	1,401,814	1,687,814	1,831,399	108.51%	2,460,683	128.17%
Other Financing Sources	199,864	1,275,864	1,467,705	115.04%	237,015	118.78%
Total Revenues without Use of Fund Balance	240,561,726	252,600,179	261,330,316	103.46%	258,095,428	101.78%
Use of Fund Balance	742,500	18,462,477	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 271,062,656	\$ 261,330,316	96.41%	\$ 258,095,428	83.98%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,157,648	\$ 776,522	67.08%	\$ 1,074,906	90.04%
Tax Assessor	8,758,686	8,315,412	8,213,269	98.77%	8,475,316	98.24%
Tax Commissioner	11,408,689	11,692,114	11,391,830	97.43%	10,783,477	94.56%
Transportation	16,162,829	15,987,420	14,042,016	87.83%	14,459,867	92.12%
Planning and Development	654,445	666,831	402,968	60.43%	427,323	66.84%
Police Services	5,038,119	5,063,983	4,480,929	88.49%	4,090,465	91.28%
Corrections	13,787,765	13,644,254	12,964,180	95.02%	12,493,969	93.04%
Community Services	4,179,298	4,418,446	3,486,048	78.90%	3,683,825	90.93%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	834,200	99.30%	825,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	771,887	771,887	725,900	94.04%	721,450	94.28%
Library Subsidy	15,368,068	15,368,068	15,368,068	100.00%	15,118,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	19,898,788	19,898,788	19,846,901	99.74%	19,584,202	99.78%
Community Services - Elections	5,374,669	5,229,114	3,665,946	70.11%	2,464,425	94.13%
Juvenile Court	6,326,012	7,202,804	6,678,217	92.72%	6,327,835	96.26%
Sheriff	73,391,448	74,383,049	72,734,725	97.78%	69,988,422	96.57%
Immigration Customs Enforcement	1,387,884	1,429,884	1,413,837	98.88%	1,303,765	99.48%
Clerk of Court	9,444,653	9,195,462	8,750,044	95.16%	8,794,960	95.54%
Judiciary	16,535,495	22,232,764	21,786,680	97.99%	21,028,666	98.85%
Probate Court	2,036,321	2,068,982	1,969,717	95.20%	1,905,217	93.33%
District Attorney	11,164,820	11,284,482	10,859,479	96.23%	10,235,152	96.95%
Solicitor General	3,654,887	3,689,062	3,433,987	93.09%	3,283,611	88.35%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	520,409	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	32,083,424	32,083,424	100.00%	9,004,439	100.00%
Contribution to Transit	3,995,299	3,995,299	3,995,299	100.00%	2,765,574	100.00%
Grant Match	200,000	192,361	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	666,516	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	1,237,087	99.89%	1,192,531	99.95%
Other Miscellaneous	143,485	118,494	88,734	74.88%	188,811	48.19%
Other Post-Employment Benefit Reserve	-	11,539	-	0.00%	-	0.00%
Pauper Burial	90,000	155,000	128,490	82.90%	152,050	89.44%
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	1,994,205	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	227,352	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	77,836	-	0.00%	-	0.00%
Pension Reserve	-	158,453	150,000	94.67%	10,150,000	99.65%
Motor Vehicle Contributions	5,523,357	6,748,258	6,748,257	100.00%	10,894,350	100.00%
Intangible Recording Contribution	-	-	-	-	2,063,097	100.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,410,297	98.30%
Contribution to Group Self-Insurance Fund	-	-	-	-	3,553,929	100.00%
Contribution to Administrative Support Fund	-	-	-	-	850,000	100.00%
Other Governmental Agencies	76,911	285,646	275,016	96.28%	173,024	42.42%
Total Non-Departmental	30,607,939	53,502,157	48,734,872	91.09%	96,027,503	89.98%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 271,062,656	\$ 255,632,167	94.31%	\$ 296,432,906	88.68%
Projected Fund Balance December 31	\$ 135,456,950	\$ 117,736,973				
Fund Balance as of Report Date			\$ 141,897,599			

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 6,602,704	\$ 6,721,141	101.79%	\$ 6,306,798	110.29%
Intergovernmental	18,817	18,817	30,299	161.02%	28,859	153.37%
Investment Income	100	100	1,208	1208.00%	19	0.09%
TOTAL REVENUES	\$ 5,877,659	\$ 6,621,621	\$ 6,752,648	101.98%	\$ 6,335,676	110.02%
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,176,325	\$ 4,174,625	99.96%	\$ 24,870,813	97.25%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,176,325	4,174,625	99.96%	24,870,813	97.25%
Contribution to Fund Balance	1,704,134	2,445,296	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 5,877,659	\$ 6,621,621	\$ 4,174,625	63.05%	\$ 24,870,813	97.25%
Projected Fund Balance December 31	\$ 12,061,893	\$ 12,803,055				
Fund Balance as of Report Date			\$ 12,935,782			

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 6,048,990	\$ 6,124,204	101.24%	\$ 5,026,494	91.59%
Licenses and Permits	2,533,782	3,257,782	3,301,840	101.35%	3,451,591	110.81%
Intergovernmental	-	25,517	27,031	105.93%	-	-
Charges for Services	323,560	323,560	532,481	164.57%	427,241	126.79%
Investment Income	28,224	28,224	20,969	74.29%	3,070	102.33%
Miscellaneous	-	-	6,389	-	4,120	129.97%
Other Financing Sources	385,788	470,809	470,808	100.00%	904,008	100.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
TOTAL REVENUES	<u>\$ 9,073,155</u>	<u>\$ 10,154,882</u>	<u>\$ 10,483,722</u>	103.24%	<u>\$ 12,676,036</u>	99.74%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 5,485,694	\$ 5,294,935	96.52%	\$ 4,991,489	85.33%
Police Services	2,546,509	2,489,137	2,366,090	95.06%	2,326,870	97.38%
Non-Departmental	85,500	96,790	-	0.00%	125,000	80.44%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,071,621	7,661,025	94.91%	7,443,359	88.67%
Contribution to Fund Balance	187,867	2,083,261	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,073,155</u>	<u>\$ 10,154,882</u>	<u>\$ 7,661,025</u>	75.44%	<u>\$ 7,443,359</u>	58.57%
Projected Fund Balance December 31	<u>\$ 5,420,544</u>	<u>\$ 7,315,938</u>				
Fund Balance as of Report Date			<u>\$ 8,055,374</u>			

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 78,760,284	\$ 80,256,114	101.90%	\$ 66,861,551	101.79%
Licenses and Permits	736,326	736,326	761,187	103.38%	690,775	88.75%
Intergovernmental	-	373,393	402,584	107.82%	-	-
Charges for Services	14,211,977	13,711,977	14,887,582	108.57%	15,621,798	107.20%
Investment Income	-	23,300	47,429	203.56%	18,867	55.90%
Contributions and Donations	-	2,688	2,801	104.20%	2,382	132.70%
Miscellaneous	27,024	77,761	154,540	198.74%	85,455	98.05%
Other Financing Sources	3,425,046	4,184,966	4,185,582	100.01%	8,035,625	100.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
TOTAL REVENUES	\$ 93,724,919	\$ 97,870,695	\$ 100,697,819	102.89%	\$ 112,086,342	101.93%
Appropriations:						
Planning and Development	\$ 611,884	\$ 617,884	\$ 608,856	98.54%	\$ 579,562	97.01%
Fire and Emergency Services	91,980,421	90,142,945	86,145,323	95.57%	77,763,965	95.25%
Non-Departmental	920,200	998,133	-	0.00%	3,322,238	83.39%
Total Appropriations without Contribution to Fund Balance	93,512,505	91,758,962	86,754,179	94.55%	81,665,765	94.71%
Contribution to Fund Balance	212,414	6,111,733	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 93,724,919	\$ 97,870,695	\$ 86,754,179	88.64%	\$ 81,665,765	74.27%
Projected Fund Balance December 31	\$ 30,632,991	\$ 36,532,310				
Fund Balance as of Report Date			\$ 44,364,217			

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 4,865	86.83%	\$ 2,865	238.75%
Total Revenues without Use of Fund Balance	5,603	5,603	4,865	86.83%	2,865	238.75%
Use of Fund Balance	18,147	18,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 24,236	\$ 4,865	20.07%	\$ 2,865	17.05%
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 24,236	\$ 19,045	78.58%	\$ 10,338	61.54%
TOTAL APPROPRIATIONS	\$ 23,750	\$ 24,236	\$ 19,045	78.58%	\$ 10,338	61.54%
Projected Fund Balance December 31	\$ 794,380	\$ 793,894				
Fund Balance as of Report Date			\$ 798,347			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
Revenues:						
Taxes	\$ 52,598,220	\$ 53,738,984	\$ 56,763,446	105.63%	\$ 50,716,253	102.64%
Insurance Premium Taxes	27,143,782	29,775,606	29,775,606	100.00%	30,265,959	100.00%
Licenses and Permits	4,319,521	3,919,521	3,910,719	99.78%	3,751,316	87.11%
Intergovernmental	-	158,508	165,452	104.38%	-	-
Charges for Services	1,271,328	1,271,328	1,303,465	102.53%	1,308,856	140.91%
Fines and Forfeitures	9,495,579	11,117,506	10,097,417	90.82%	10,122,081	110.81%
Investment Income	35,612	35,612	113,386	318.39%	28,804	85.35%
Contributions and Donations	-	7,319	7,319	100.00%	4,471	447.10%
Miscellaneous	182,545	208,395	494,358	237.22%	342,810	100.02%
Other Financing Sources	1,712,523	2,092,483	2,092,483	100.00%	4,017,814	100.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
Total Revenues without Use of Fund Balance	96,759,110	102,325,262	104,723,651	102.34%	128,058,364	101.68%
Use of Fund Balance	-	5,310,906	-	0.00%	-	-
TOTAL REVENUES	\$ 96,759,110	\$ 107,636,168	\$ 104,723,651	97.29%	\$ 128,058,364	101.68%
Appropriations:						
Planning and Development	\$ 754,628	\$ 734,171	\$ 562,855	76.67%	\$ 621,515	93.32%
Police Services	89,346,649	100,375,327	94,355,411	94.00%	76,804,608	94.94%
Recorder's Court	1,663,154	1,700,417	1,674,812	98.49%	1,657,628	98.95%
Solicitor General	640,056	606,952	530,752	87.45%	608,829	90.49%
Clerk of Recorder's Court	1,363,946	1,357,471	1,306,559	96.25%	1,273,265	98.03%
Non-Departmental	2,955,836	2,861,830	1,620,636	56.63%	9,230,565	92.67%
Total Appropriations without Contribution to Fund Balance	96,724,269	107,636,168	100,051,025	92.95%	90,196,410	94.77%
Contribution to Fund Balance	34,841	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,759,110	\$ 107,636,168	\$ 100,051,025	92.95%	\$ 90,196,410	71.62%
Projected Fund Balance December 31	\$ 37,896,795	\$ 37,861,954				
Fund Balance as of Report Date			\$ 42,534,580			

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RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 25,264,723	\$ 25,534,926	101.07%	\$ 23,956,726	98.98%
Intergovernmental	52,810	52,810	119,939	227.11%	120,239	227.68%
Charges for Services	3,957,486	3,607,486	3,686,214	102.18%	3,363,301	89.16%
Investment Income	29,121	29,121	38,663	132.77%	11,425	101.56%
Contributions and Donations	2,600	2,600	-	0.00%	1,400	30.77%
Miscellaneous	1,794,981	1,807,681	2,038,766	112.78%	2,047,331	109.42%
Other Financing Sources	-	-	-	-	6,063	2.11%
Total Revenues without Use of Fund Balance	28,876,112	30,764,421	31,418,508	102.13%	29,506,485	97.69%
Use of Fund Balance	-	684,694	-	0.00%	-	-
TOTAL REVENUES	\$ 28,876,112	\$ 31,449,115	\$ 31,418,508	99.90%	\$ 29,506,485	97.69%
Appropriations:						
Community Services	\$ 28,717,963	\$ 31,282,898	\$ 29,901,748	95.58%	\$ 29,141,581	96.97%
Support Services	141,362	141,362	137,499	97.27%	128,423	94.21%
Non-Departmental	15,000	24,855	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	28,874,325	31,449,115	30,039,247	95.52%	29,270,004	96.91%
Contribution to Fund Balance	1,787	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 31,449,115	\$ 30,039,247	95.52%	\$ 29,270,004	96.91%
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,635,617				
Fund Balance as of Report Date			\$ 16,014,878			

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JIMMY CARTER BOULEVARD TAD FUND (161)

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

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014		Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ 379,607	\$ 379,608	100.00%	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ 379,607	\$ 379,608	100.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	0.00%
Total Appropriations without Contribution to Fund Balance	-	-	-	-	-	0.00%
Contribution to Fund Balance	-	379,607	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 379,607	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ -	\$ 379,607				
Fund Balance as of Report Date			\$ 379,608			

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INDIAN TRAIL TAD FUND (162)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ 89,489	\$ 89,489	100.00%	\$ -	-
TOTAL REVENUES	\$ -	\$ 89,489	\$ 89,489	100.00%	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Total Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	89,489	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ -	\$ 89,489	\$ -	0.00%	\$ -	-
Projected Fund Balance December 31	\$ -	\$ 89,489				
Fund Balance as of Report Date			\$ 89,489			

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PARK PLACE TAD FUND (163)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Total Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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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 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014		Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Total Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Total Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

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SPEED HUMP FUND (003)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 116,722	99.80%	\$ 117,342	101.24%
Investment Income	3,681	3,681	3,025	82.18%	1,092	72.80%
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 119,747	99.27%	\$ 118,434	100.88%
Appropriations:						
Transportation	\$ 62,507	\$ 59,405	\$ 58,836	99.04%	\$ 61,088	98.10%
Total Appropriations without Contribution to Fund Balance	62,507	59,405	58,836	99.04%	61,088	98.10%
Contribution to Fund Balance	58,126	61,228	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 58,836	48.77%	\$ 61,088	52.03%
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,266,426				
Fund Balance as of Report Date			\$ 1,266,109			

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STREET LIGHTING FUND (002)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,833,730	\$ 6,762,186	98.95%	\$ 6,790,625	97.54%
Investment Income	6,098	6,098	8,928	146.41%	955	21.22%
Miscellaneous	-	21,344	21,344	100.00%	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,861,172	6,792,458	99.00%	6,791,580	97.49%
Use of Fund Balance	637,815	657,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,518,914	\$ 6,792,458	90.34%	\$ 6,791,580	91.50%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,518,914	\$ 6,616,625	88.00%	\$ 6,843,369	92.20%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,518,914	\$ 6,616,625	88.00%	\$ 6,843,369	92.20%
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,271,174				
Fund Balance as of Report Date			\$ 3,104,749			

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AUTHORITY IMAGING FUND (020)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 643,271	80.57%	\$ 674,651	95.39%
Investment Income	1,721	1,721	2,300	133.64%	1,543	456.51%
Total Revenues without Use of Fund Balance	800,114	800,114	645,571	80.68%	676,194	95.56%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,904,434	\$ 1,904,434	\$ 645,571	33.90%	\$ 676,194	34.42%
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Fund Balance as of Report Date			\$ 2,631,175			

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CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 75,300	108.35%	\$ 67,488	139.15%
Miscellaneous	7,800	7,800	7,395	94.81%	17,259	265.20%
Total Revenues without Use of Fund Balance	77,300	77,300	82,695	106.98%	84,747	154.06%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 82,695	101.46%	\$ 84,747	113.92%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 46,981	57.64%	\$ 61,901	83.21%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 46,981	57.64%	\$ 61,901	83.21%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 105,842			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 932,168	106.90%	\$ 898,013	102.62%
Investment Income	1,544	1,544	1,367	88.54%	1,322	89.26%
Miscellaneous	-	-	6,307	-	2,064	161.25%
Total Revenues without Use of Fund Balance	873,537	873,537	939,842	107.59%	901,399	102.68%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 939,842	75.76%	\$ 901,399	80.42%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 460,418	93.57%	\$ 442,062	99.33%
Solicitor General	748,406	748,406	519,689	69.44%	520,242	76.97%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 980,107	79.01%	\$ 962,304	85.85%
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,321,634			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 8,986	\$ 11,253	125.23%	\$ 116,747	100.00%
Investment Income	533	533	396	74.30%	493	96.48%
Miscellaneous Revenue	-	-	-	-	2,906	-
Total Revenues without Use of Fund Balance	533	9,519	11,649	122.38%	120,146	102.46%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 223,986	\$ 11,649	5.20%	\$ 120,146	37.34%
Appropriations:						
District Attorney	\$ 215,000	\$ 223,986	\$ 106,237	47.43%	\$ 114,450	35.57%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 223,986	\$ 106,237	47.43%	\$ 114,450	35.57%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 360,515			

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E-911 FUND (095)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 14,001,520	\$ 14,858,036	106.12%	\$ 12,989,918	92.24%
Investment Income	123,049	123,049	192,739	156.64%	125,849	214.55%
Miscellaneous	-	-	14,300	-	7,054	160.32%
Total Revenues without Use of Fund Balance	13,294,849	14,124,569	15,065,075	106.66%	13,122,821	92.77%
Use of Fund Balance	4,665,885	4,022,857	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 18,147,426	\$ 15,065,075	83.01%	\$ 13,122,821	78.85%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,537,575	\$ 12,542,021	86.27%	\$ 11,799,766	89.43%
Non-Departmental	3,500,000	3,609,851	3,220,837	89.22%	3,311,605	96.05%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 18,147,426	\$ 15,762,858	86.86%	\$ 15,111,371	90.80%
Projected Fund Balance December 31	\$ 22,762,365	\$ 23,405,393				
Fund Balance as of Report Date			\$ 26,730,467			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 47,733	74.87%	\$ 55,383	81.63%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 47,733	74.87%	\$ 55,383	81.63%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 51,393	80.64%	\$ 59,956	88.37%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	51,393	80.64%	59,956	88.37%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 51,393	80.62%	\$ 59,956	88.37%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 99,683			

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POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 249,310	\$ 257,648	103.34%	\$ 208,645	100.00%
Total Revenues without Use of Fund Balance	-	249,310	257,648	103.34%	208,645	100.00%
Use of Fund Balance	1,119,152	869,842	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 257,648</u>	23.02%	<u>\$ 208,645</u>	14.41%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 651,840	58.24%	\$ 567,957	39.24%
TOTAL APPROPRIATIONS	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 651,840</u>	58.24%	<u>\$ 567,957</u>	39.24%
Projected Fund Balance December 31	<u>\$ 1,924,727</u>	<u>\$ 2,174,037</u>				
Fund Balance as of Report Date			<u>\$ 2,649,687</u>			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	-	\$ 299,796	\$ 386,773	129.01%	\$ 496,821	100.00%
Miscellaneous	-	-	680	-	1,609	197.67%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	299,796	387,453	129.24%	729,406	146.58%
Use of Fund Balance	876,747	576,951	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 387,453</u>	44.19%	<u>\$ 729,406</u>	56.37%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 499,547	56.98%	\$ 811,464	62.72%
TOTAL APPROPRIATIONS	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 499,547</u>	56.98%	<u>\$ 811,464</u>	62.72%
Projected Fund Balance December 31	<u>\$ 2,107,256</u>	<u>\$ 2,407,052</u>				
Fund Balance as of Report Date			<u>\$ 2,871,909</u>			

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SHERIFF INMATE FUND (090)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 575,730	125.76%	\$ 493,089	118.63%
Total Revenues without Use of Fund Balance	457,814	457,814	575,730	125.76%	493,089	118.63%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 575,730	100.30%	\$ 493,089	92.05%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 315,168	54.91%	\$ 246,496	46.02%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 315,168	54.91%	\$ 246,496	46.02%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,327,054			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 76,773	\$ 95,882	124.89%	\$ 68,979	100.00%
Investment Income	232	232	202	87.07%	220	75.86%
Total Revenues without Use of Fund Balance	232	77,005	96,084	124.78%	69,199	99.90%
Use of Fund Balance	50,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 227,005	\$ 96,084	42.33%	\$ 69,199	25.73%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 227,005	\$ -	0.00%	\$ 122,934	45.70%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 227,005	\$ -	0.00%	\$ 122,934	45.70%
Projected Fund Balance December 31	\$ 114,708	\$ 14,708				
Fund Balance as of Report Date			\$ 260,792			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014		Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 158,354	\$ 169,950	107.32%	\$ 216,275	100.00%
Investment Income	881	881	632	71.74%	762	115.11%
Total Revenues without Use of Fund Balance	881	159,235	170,582	107.13%	217,037	100.05%
Use of Fund Balance	150,000	650,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,881	\$ 809,235	\$ 170,582	21.08%	\$ 217,037	20.41%
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 809,235	\$ 403,598	49.87%	\$ 409,944	38.54%
TOTAL APPROPRIATIONS	\$ 150,881	\$ 809,235	\$ 403,598	49.87%	\$ 409,944	38.54%
Projected Fund Balance December 31	\$ 503,740	\$ 3,740				
Fund Balance as of Report Date			\$ 420,724			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Fines and Forfeitures	-	\$ 5,003	\$ 5,961	119.15%	-	-
Investment Income	164	164	142	86.59%	164	116.31%
Other Financing Sources	-	2,025	2,025	100.00%	-	-
Total Revenues without Use of Fund Balance	<u>164</u>	<u>7,192</u>	<u>8,128</u>	<u>113.01%</u>	<u>164</u>	<u>116.31%</u>
Use of Fund Balance	108,636	141,311	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 108,800</u>	<u>\$ 148,503</u>	<u>\$ 8,128</u>	<u>5.47%</u>	<u>\$ 164</u>	<u>0.11%</u>
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 148,503	\$ 10,500	7.07%	\$ 22,806	15.20%
TOTAL APPROPRIATIONS	<u>\$ 108,800</u>	<u>\$ 148,503</u>	<u>\$ 10,500</u>	<u>7.07%</u>	<u>\$ 22,806</u>	<u>15.20%</u>
Projected Fund Balance December 31	<u>\$ 32,831</u>	<u>\$ 156</u>				
Fund Balance as of Report Date			<u>\$ 139,095</u>			

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STADIUM FUND (055)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 1,012,454	122.72%	\$ 990,558	123.82%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	997,131	102.27%	1,004,113	102.35%
Miscellaneous	-	-	-	-	117	-
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	2,409,585	109.53%	2,394,788	109.80%
Use of Fund Balance	489,056	484,890	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 2,689,056</u>	<u>\$ 2,684,890</u>	<u>\$ 2,409,585</u>	89.75%	<u>\$ 2,394,788</u>	109.80%
Appropriations:						
Financial Services	\$ 31,166	\$ 27,000	\$ 25,750	95.37%	\$ 38,970	99.85%
Stadium Debt	2,657,890	2,657,890	2,657,890	100.00%	2,116,890	99.99%
TOTAL APPROPRIATIONS	<u>\$ 2,689,056</u>	<u>\$ 2,684,890</u>	<u>\$ 2,683,640</u>	99.95%	<u>\$ 2,155,860</u>	99.99%
Projected Fund Balance December 31	<u>\$ 790,730</u>	<u>\$ 794,896</u>				
Fund Balance as of Report Date			<u>\$ 1,005,731</u>			

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TREE BANK FUND (040)

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

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014		Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 55,000	\$ 68,160	123.93%	\$ 51,416	424.22%
TOTAL REVENUES	\$ 15,000	\$ 55,000	\$ 68,160	123.93%	\$ 51,416	424.22%
Appropriations:						
Planning and Development	\$ 15,000	\$ 55,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 15,000	\$ 55,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Fund Balance as of Report Date			\$ 181,883			

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TOURISM FUND (050)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 8,508,707	\$ 8,223,037	96.64%	\$ 7,578,110	112.17%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	1,503	18.79%	5,652	65.60%
Total Revenues without Use of Fund Balance	6,912,747	8,516,807	8,224,540	96.57%	7,583,762	112.11%
Use of Fund Balance	190,926	-	-	-	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 8,516,807	\$ 8,224,540	96.57%	\$ 7,583,762	103.72%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,894,873	\$ 2,115,630	73.08%	\$ 2,357,407	99.40%
Gwinnett Center Debt	4,934,405	4,934,405	4,934,405	100.00%	4,940,455	100.00%
Total Appropriations without Contribution to Fund Balance	7,103,673	7,829,278	7,050,035	90.05%	7,297,862	99.81%
Contribution to Fund Balance	-	687,529	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,103,673	\$ 8,516,807	\$ 7,050,035	82.78%	\$ 7,297,862	99.81%
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,684,079				
Fund Balance as of Report Date			\$ 7,858,584			

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AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 155,580	115.24%	\$ 153,253	110.25%
Miscellaneous - Rents	714,350	714,350	780,975	109.33%	705,219	101.15%
Total Revenues without Use of Net Position	849,350	849,350	936,555	110.27%	858,472	102.66%
Use of Net Position	11,431	31,763	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 860,781	\$ 881,113	\$ 936,555	106.29%	\$ 858,472	101.65%
Appropriations:						
Transportation*	\$ 860,781	\$ 881,113	\$ 809,825	91.91%	\$ 767,211	90.84%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 881,113	\$ 809,825	91.91%	\$ 767,211	90.84%
Projected Net Position December 31	\$ 638,618	\$ 618,286				
Net Position as of Report Date			\$ 776,779			

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

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LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 687,054	\$ 687,054	\$ 687,054			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 3,348,408	91.87%	\$ 3,604,398	85.79%
Investment Income	12,321	12,321	3,720	30.19%	2,438	77.18%
Miscellaneous	273,700	273,700	135,282	49.43%	386,253	1439.31%
Other Financing Sources	3,995,299	3,995,299	3,995,299	100.00%	2,765,574	99.28%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 7,482,709	94.41%	\$ 6,758,663	96.32%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 31,200	40.18%	\$ 64,228	87.33%
Transportation	7,805,369	7,807,603	7,726,398	98.96%	7,163,666	93.18%
Total Appropriations without Working Capital Reserve	7,883,022	7,885,256	7,757,598	98.38%	7,227,894	93.13%
Working Capital Reserve	42,921	40,687	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 7,757,598	97.88%	\$ 7,227,894	93.13%
Projected Net Position December 31	\$ 729,975	\$ 727,741				
Net Position as of Report Date			\$ 412,165			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ 569,432	79.09%	\$ 760,023	99.48%
Charges for Services	40,329,660	40,650,922	42,285,607	104.02%	41,808,108	99.53%
Investment Income	374,002	194,002	243,712	125.62%	186,544	86.76%
Miscellaneous	50	50	910	1820.00%	664	43.06%
TOTAL REVENUES	<u>\$ 41,423,712</u>	<u>\$ 41,564,974</u>	<u>\$ 43,099,661</u>	103.69%	<u>\$ 42,755,339</u>	99.47%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,579,929	\$ 1,177,389	74.52%	\$ 1,589,074	82.81%
Non-Departmental	-	810	-	0.00%	-	0.00%
Payments to Haulers	38,347,577	38,647,577	38,571,283	99.80%	39,664,605	99.34%
Total Appropriations without Working Capital Reserve	40,083,408	40,228,316	39,748,672	98.81%	41,253,679	98.56%
Working Capital Reserve	1,340,304	1,336,658	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 41,423,712</u>	<u>\$ 41,564,974</u>	<u>\$ 39,748,672</u>	95.63%	<u>\$ 41,253,679</u>	95.97%
Projected Net Position December 31	\$ 9,854,042	\$ 9,850,396				
Net Position as of Report Date			\$ 11,864,727			

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

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STORMWATER OPERATING FUND (590)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 31,118,749	101.32%	\$ 30,899,015	101.93%
Investment Income	37,523	37,523	14,473	38.57%	11,396	69.07%
Miscellaneous	14,000	14,000	35,303	252.16%	29,450	154.89%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 31,168,525	101.31%	\$ 30,939,861	101.94%
Appropriations:						
Planning and Development	\$ 486,813	\$ 442,166	\$ 345,598	78.16%	\$ 427,826	90.80%
Water Resources*	20,457,221	20,278,451	18,908,042	93.24%	29,523,146	99.90%
Non-Departmental	30,000	32,634	-	0.00%	75,000	86.41%
Total Appropriations without Working Capital Reserve	20,974,034	20,753,251	19,253,640	92.77%	30,025,972	99.72%
Working Capital Reserve	9,790,766	10,011,549	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 19,253,640	62.58%	\$ 30,025,972	98.93%
Projected Net Position December 31	\$ 18,341,911	\$ 18,562,694				
Net Position as of Report Date			\$ 20,466,030			

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

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WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 298,546,000	\$ 298,769,712	100.07%	\$ 274,681,857	97.27%
Investment Income	99,789	99,789	199,758	200.18%	52,286	104.57%
Contributions and Donations	12,000,000	14,241,440	16,680,368	117.13%	15,679,213	130.66%
Miscellaneous	404,000	404,000	237,331	58.75%	606,763	100.20%
Other Financing Sources	-	-	-	-	1,859,193	-
TOTAL REVENUES	\$ 307,049,789	\$ 313,291,229	\$ 315,887,169	100.83%	\$ 292,879,312	99.27%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,208,951	\$ 1,074,645	88.89%	\$ 1,187,168	99.01%
Water Resources*	276,042,016	272,852,542	260,491,912	95.47%	273,455,353	94.21%
Non-Departmental	50,000	7,124,842	7,000,000	98.25%	10,100,000	98.46%
Total Appropriations without Working Capital Reserve	277,326,110	281,186,335	268,566,557	95.51%	284,742,521	94.37%
Working Capital Reserve	29,723,679	32,104,894	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 307,049,789	\$ 313,291,229	\$ 268,566,557	85.72%	\$ 284,742,521	94.37%
Projected Net Position December 31	\$ 63,650,868	\$ 66,032,083				
Net Position as of Report Date			\$ 81,247,801			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 46,205,568	\$ 46,203,832	100.00%	\$ 49,720,067	100.00%
Investment Income	15,382	15,382	27,422	178.27%	-	-
Miscellaneous	1,541,624	1,541,624	1,537,729	99.75%	1,595,010	99.36%
Other Financing Sources	-	-	-	-	850,000	100.00%
Total Revenues without Use of Net Position	52,254,316	47,762,574	47,768,983	100.01%	52,165,077	99.98%
Use of Net Position	558,682	4,118,980	-	0.00%	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 51,881,554	\$ 47,768,983	92.07%	\$ 52,165,077	99.98%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,057,361	\$ 3,368,992	83.03%	\$ 3,346,129	81.14%
Financial Services	7,526,611	7,619,999	6,836,364	89.72%	6,812,160	95.18%
Human Resources	3,174,717	3,130,963	2,719,958	86.87%	2,603,113	96.17%
Information Technology	26,103,925	25,354,703	21,437,401	84.55%	21,102,048	90.25%
Law	1,951,765	1,877,300	1,685,049	89.76%	1,502,086	84.01%
Support Services	9,173,095	9,082,645	8,293,139	91.31%	8,257,547	96.35%
Non-Departmental	717,000	758,583	351,057	46.28%	242,133	25.01%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 51,881,554	\$ 44,691,960	86.14%	\$ 43,865,216	84.07%
Projected Net Position December 31	\$ 12,441,207	\$ 8,880,909				
Net Position as of Report Date			\$ 16,076,912			

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AUTO LIABILITY FUND (606)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 1,000,015	100.00%	\$ 1,000,022	100.00%
Investment Income	9,839	9,839	8,033	81.64%	6,779	301.29%
Total Revenues without Use of Net Position	1,009,854	1,009,854	1,008,048	99.82%	1,006,801	100.45%
Use of Net Position	41,887	1,024,086	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 2,033,940	\$ 1,008,048	49.56%	\$ 1,006,801	50.32%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 2,033,940	\$ 1,193,605	58.68%	\$ 434,007	21.69%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 2,033,940	\$ 1,193,605	58.68%	\$ 434,007	21.69%
Projected Net Position December 31	\$ 2,223,951	\$ 1,241,752				
Net Position as of Report Date			\$ 2,080,281			

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FLEET MANAGEMENT FUND (610)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 5,619,208	89.01%	\$ 5,985,290	103.09%
Miscellaneous	296,611	296,611	271,550	91.55%	420,193	120.24%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 5,890,758	89.12%	\$ 6,405,483	104.06%
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,815,180	\$ 5,442,112	93.58%	\$ 5,652,524	97.69%
Non-Departmental	-	12,984	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	6,059,979	5,828,164	5,442,112	93.38%	5,652,524	97.60%
Working Capital Reserve	549,663	781,478	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 5,442,112	82.34%	\$ 5,652,524	91.83%
Projected Net Position December 31	\$ 2,403,771	\$ 2,635,586				
Net Position as of Report Date			\$ 2,302,754			

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GROUP SELF-INSURANCE FUND (605)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 48,750,930	\$ 48,147,524	98.76%	\$ 43,779,946	95.96%
Investment Income	147,199	147,199	174,075	118.26%	110,219	101.06%
Miscellaneous	-	279,393	514,338	184.09%	291,339	291.34%
Other Financing Sources	-	-	-	-	24,722	100.00%
Total Revenues without Use of Net Position	40,898,129	49,177,522	48,835,937	99.31%	44,206,226	96.40%
Use of Net Position	7,217,633	-	-	-	-	-
TOTAL REVENUES	\$ 48,115,762	\$ 49,177,522	\$ 48,835,937	99.31%	\$ 44,206,226	96.40%
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,038,425	\$ 45,618,955	94.96%	\$ 39,995,585	94.15%
Total Appropriations without Working Capital Reserve	48,115,762	48,038,425	45,618,955	94.96%	39,995,585	94.15%
Working Capital Reserve	-	1,139,097	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 48,115,762	\$ 49,177,522	\$ 45,618,955	92.76%	\$ 39,995,585	94.15%
Projected Net Position December 31	\$ 24,210,394	\$ 31,428,027				
Net Position as of Report Date			\$ 34,645,009			

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RISK MANAGEMENT FUND (602)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 3,500,107	100.00%	\$ 4,328,194	100.00%
Investment Income	144,389	144,389	123,376	85.45%	97,621	214.55%
Miscellaneous	-	258,265	258,807	100.21%	20,275	108.69%
Other Financing Sources	-	-	-	-	1,855	100.00%
Total Revenues without Use of Net Position	3,644,396	3,902,661	3,882,290	99.48%	4,447,945	101.22%
Use of Net Position	3,212,801	12,845,405	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 6,857,197</u>	<u>\$ 16,748,066</u>	<u>\$ 3,882,290</u>	23.18%	<u>\$ 4,447,945</u>	67.31%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 16,748,066	\$ 13,802,491	82.41%	\$ 4,171,647	63.13%
TOTAL APPROPRIATIONS	<u>\$ 6,857,197</u>	<u>\$ 16,748,066</u>	<u>\$ 13,802,491</u>	82.41%	<u>\$ 4,171,647</u>	63.13%
Projected Net Position December 31	\$ 20,645,784	\$ 11,013,180				
Net Position as of Report Date			\$ 13,938,384			

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WORKERS' COMPENSATION FUND (604)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 12/31/2014	Actuals YTD as of 12/31/2014	% Actual to Current Budget	Actuals YTD as of 12/31/2013 (Audited)	% Actual to 12/31/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 4,013,586	\$ 4,013,586	100.00%	\$ 3,357,731	100.00%
Investment Income	65,756	65,756	76,439	116.25%	51,023	143.73%
Miscellaneous	-	6,996	6,995	99.99%	1,300	-
Total Revenues without Use of Net Position	4,065,616	4,086,338	4,097,020	100.26%	3,410,054	100.50%
Use of Net Position	2,237,121	5,216,399	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,302,737	\$ 9,302,737	\$ 4,097,020	44.04%	\$ 3,410,054	65.21%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 2,724,784	43.23%	\$ 2,467,274	47.18%
Non-Departmental	-	3,000,000	3,000,000	100.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,302,737	\$ 9,302,737	\$ 5,724,784	61.54%	\$ 2,467,274	47.18%
Projected Net Position December 31	\$ 8,300,842	\$ 5,321,564				
Net Position as of Report Date			\$ 8,910,199			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 12/31/2014

General Fund	Amount	Description
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
	(65,000)	Transferred to Pauper Burial
	(400,965)	Transferred to Motor Vehicle Contributions
	(30,000)	Transferred to Other Governmental Agencies
<i>Subtotal</i>	(1,026,113)	
Prisoner Medical Reserve	(52,377)	Transferred to Corrections
	(1,281,107)	Transferred to Sheriff
<i>Subtotal</i>	(1,333,484)	
Indigent Defense Reserve	(64,817)	Transferred to Probate Court
	(3,424,969)	Transferred to Judiciary
	(516,009)	Transferred to Juvenile Court
<i>Subtotal</i>	(4,005,795)	
Court Reporter's Reserve	(184,590)	Transferred to Juvenile Court
	(1,769,302)	Transferred to Judiciary
	(18,756)	Transferred to Solicitor General
<i>Subtotal</i>	(1,972,648)	
Court Interpreter's Reserve	(94,274)	Transferred to Juvenile Court
	(391,207)	Transferred to Judiciary
	(1,683)	Transferred to Probate Court
<i>Subtotal</i>	(487,164)	
Total General Fund Transfers Out of Non-Departmental Reserves	\$ (8,825,204)	
<i>To:</i>		
Tax Commissioner	\$ 45,000	Transferred from Contingency
<i>Subtotal</i>	45,000	
Corrections	52,377	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	52,377	
Juvenile Court	94,274	Transferred from Court Interpreter's Reserve
	184,590	Transferred from Court Reporter's Reserve
	516,009	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	868,447	
Sheriff	1,281,107	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	1,281,107	
Judiciary	391,207	Transferred from Court Interpreter's Reserve
	1,769,302	Transferred from Court Reporter's Reserve
	3,424,969	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	5,585,478	
Probate Court	64,817	Transferred from Indigent Defense Reserve
	1,683	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	66,500	
District Attorney	261,574	Transferred from Contingency
	261,574	
Solicitor General	18,756	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	18,756	
Pauper Burial	65,000	Transferred from Contingency
<i>Subtotal</i>	65,000	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
Motor Vehicle Contributions	400,965	Transferred from Contingency
<i>Subtotal</i>	400,965	
Other Governmental Agencies	30,000	Transferred from Contingency
<i>Subtotal</i>	30,000	
Total General Fund Transfers In From Non-Departmental Reserves	\$ 8,825,204	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 12/31/2014

Police Services District Fund	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (68,948)	Transferred to Police Services
<i>Subtotal</i>	(68,948)	
Indigent Defense Reserve	(19,765)	Transferred to Recorder's Court
<i>Subtotal</i>	(19,765)	
Court Interpreter's Reserve	(54,611)	Transferred to Recorder's Court
<i>Subtotal</i>	(54,611)	
Total Police Services District Fund Transfers Out of Non-Departmental Reserves	\$ (143,324)	
<i>To:</i>		
Police Services	\$ 68,948	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	68,948	
Recorder's Court	19,765	Transferred from Indigent Defense Reserve
	54,611	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	74,376	
Total Police Services District Fund Transfers In From Non-Departmental Reserves	\$ 143,324	

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 12/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
General Fund (001)				
Taxes	\$ 204,077,641	\$ 214,898,043	\$ 10,820,402	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$10,820,402.
Intergovernmental	3,481,731	4,035,731	554,000	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals. GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$180,000.
Charges for Services	25,435,019	24,185,019	(1,250,000)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$1,250,000).
Fines and Forfeitures	4,658,535	5,192,197	533,662	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$533,662.
Contributions and Donations	83,661	102,050	18,389	GCID 20140311 Donation of \$4,639 to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID 20140312 Accept donations of \$1,515 to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20141106 Accept donations received during 3rd quarter of \$7,939 made to Gwinnett Animal Welfare and Enforcement Shelter.
Miscellaneous	1,401,814	1,687,814	286,000	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$286,000.
Other Financing Sources	199,864	1,275,864	1,076,000	GCID 20140589 To declare surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of \$32,000. GCID 20141210 To declare surplus of vacant land at 298 East Crogan St., Lawrenceville and dispose of it for not less than appraised value of \$62,000. GCID20141021 Approval/Authorization to execute an intergovernmental agreement for the sale of 4.8702 acres of land located at 240 West Oak St, Lawrenceville, GA to the City of Lawrenceville \$982,000.

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Use of Fund Balance	742,500	18,462,477	17,719,977	GCID 20140039 Approval to execute 90 day job vacancy policy (\$550,895). GCID 20140203 Gwinnett Sexual Assault Center for forensic-medical exam and Case Records Management Services not to exceed \$117,250. GCID 20140311 Donation of (\$4,639) to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485. GCID 20140589 To declare a surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of (\$32,000). GCID 20141210 To declare surplus of vacant land at 298 East Crogan St., Lawrenceville and dispose of it for not less than appraised value of (\$62,000). GCID20141021 Approval/Authorization to execute an intergovernmental agreement for the sale of 4.8702 acres of land located at 240 West Oak St, Lawrenceville, GA to the City of Lawrenceville (\$982,000).GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$19,172,776.
<i>Subtotal</i>			29,758,430	
2003 General Obligation Bond Debt Fund (951)				
Taxes	5,858,742	6,602,704	743,962	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$743,962.
<i>Subtotal</i>			743,962	
Development and Enforcement Services District Fund (104)				
Taxes	5,801,801	6,048,990	247,189	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$247,189.
Licenses and Permits	2,533,782	3,257,782	724,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$721,000.
Intergovernmental	-	25,517	25,517	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$25,517.
Other Financing Sources	385,788	470,809	85,021	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$57,046. Adjust revenue and appropriation budgets to incorporate collected revenue for Motor Vehicle Taxes per SDS agreement \$27,975.
<i>Subtotal</i>			1,081,727	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Taxes	75,324,546	78,760,284	3,435,738	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$3,435,738.
Intergovernmental	-	373,393	373,393	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$373,393.
Charges for Services	14,211,977	13,711,977	(500,000)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$500,000).
Investment Income	-	23,300	23,300	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$23,300.
Contributions and Donations	-	2,688	2,688	Approval to accept and appropriate year-to-date donations of \$687 made to Gwinnett County Department of Fire and Emergency Services for community education efforts. GCID 20141247 Approval to accept three (3) donations received as of November 17, 2014 in the amount of \$2,001. These funds will be utilized to purchase fire and life safety materials.
Miscellaneous	27,024	77,761	50,737	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925. GCID 20140412 Fire and Emergency Services to accept donations of \$1,180 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be used for recruitment programs. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store in conjunction with National Volunteer Fire Council.
Other Financing Sources	3,425,046	4,184,966	759,920	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$511,260. Adjust revenue and appropriation budgets to incorporate collected revenue for Motor Vehicle Taxes per SDS agreement \$248,660.
<i>Subtotal</i>			4,145,776	
Loganville Emergency Medical Services District Fund (103)				
Use of Fund Balance	18,147	18,633	486	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$486.
<i>Subtotal</i>			486	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Police Services District Fund (106)				
Taxes	52,598,220	53,738,984	1,140,764	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,140,764.
Insurance Premium Taxes	27,143,782	29,775,606	2,631,824	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,631,824.
Licenses and Permits	4,319,521	3,919,521	(400,000)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$400,000).
Intergovernmental	-	158,508	158,508	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$158,508.
Fines and Forfeitures	9,495,579	11,117,506	1,621,927	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,621,927.
Contributions and Donations	-	7,319	7,319	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$7,319.
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
Other Financing Sources	1,712,523	2,092,483	379,960	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$255,630. Adjust revenue and appropriation budgets to incorporate collected revenue for Motor Vehicle Taxes per SDS agreement \$124,330.
Use of Fund Balance	-	5,310,906	5,310,906	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$5,435,236. Adjust revenue and appropriation budgets to incorporate collected revenue for Motor Vehicle Taxes per SDS agreement (\$124,330).
<i>Subtotal</i>			10,877,058	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Recreation Fund (105)				
Taxes	23,039,114	25,264,723	2,225,609	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,225,609.
Charges for Services	3,957,486	3,607,486	(350,000)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$350,000).
Miscellaneous	1,794,981	1,807,681	12,700	GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive.
Use of Fund Balance	-	684,694	684,694	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$684,694.
<i>Subtotal</i>			2,573,003	
Jimmy Carter Boulevard TAD Fund (161)				
Taxes	-	379,607	379,607	Adjust revenue and appropriation budgets to incorporate collected revenue for positive tax increment receipts \$379,607.
<i>Subtotal</i>			379,607	
Indian Trail TAD Fund (162)				
Taxes	-	89,489	89,489	Adjust revenue and appropriation budgets to incorporate collected revenue for positive tax increment receipts \$89,489.
<i>Subtotal</i>			89,489	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
				GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCID 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program \$1,019. GCID 20140943 Approval to incorporate Buckingham Place into the Gwinnett County Street Lighting Program \$1,458. GCID 20140944 Approval to incorporate Cedar Pointe into the Gwinnett County Street Lighting Program \$1,248. GCID 20140945 Approval to incorporate Westwood Crossing into the Gwinnett County Street Lighting Program \$1,769. GCID 20141257 Approval to incorporate Old Dominion into the Gwinnett County Street Lighting Program \$4,722. GCID 20141258 Approval to incorporate Meadow Oak Place into the Gwinnett County Street Lighting Program \$1,462. GCID 20141259 Approval to incorporate Dickens Creek into the Gwinnett County Street Lighting Program \$2,119.
Charges for Services	6,803,751	6,833,730	29,979	
Miscellaneous	-	21,344	21,344	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$21,344.
Use of Fund Balance	637,815	657,742	19,927	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$19,927.
<i>Subtotal</i>			71,250	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	-	8,986	8,986	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,986.
<i>Subtotal</i>			8,986	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
E-911 Fund (095)				
Charges for Services	13,171,800	14,001,520	829,720	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$829,720.
Use of Fund Balance	4,665,885	4,022,857	(643,028)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$431,554). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$211,474).
<i>Subtotal</i>			186,692	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	249,310	249,310	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$249,310.
Use of Fund Balance	1,119,152	869,842	(249,310)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$249,310).
<i>Subtotal</i>			-	
Police Special State Fund (072)				
Fines and Forfeitures	-	299,796	299,796	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$299,796.
Use of Fund Balance	876,747	576,951	(299,796)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$299,796).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	76,773	76,773	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$76,773.
Use of Fund Balance	50,000	150,000	100,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$100,000.
<i>Subtotal</i>			176,773	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	158,354	158,354	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$158,354.
Use of Fund Balance	150,000	650,000	500,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$500,000.
<i>Subtotal</i>			658,354	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Sheriff Special State Fund (067)				
Fines and Forfeitures	-	5,003	5,003	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$5,003.
Other Financing Sources	-	2,025	2,025	Adjust revenue and appropriation budgets to incorporate collected revenue for Special Revenue Funds \$2,025.
Use of Fund Balance	108,636	141,311	32,675	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$32,675.
<i>Subtotal</i>			39,703	
Stadium Fund (055)				
Use of Fund Balance	489,056	484,890	(4,166)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$4,166).
<i>Subtotal</i>			(4,166)	
Tree Bank Fund (040)				
Licenses and Permits	15,000	55,000	40,000	GCID 20141061 Approval 2014-00004 Request for partial waiver of specimen tree recompense at 3550 Five Forks Trickum Rd., Lilburn with revised conditions to plant 88 trees and pay to the tree fund \$40,000.
<i>Subtotal</i>			40,000	
Tourism Fund (050)				
Taxes	6,904,647	8,508,707	1,604,060	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,604,060.
Use of Fund Balance	190,926	-	(190,926)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$190,926).
<i>Subtotal</i>			1,413,134	
Airport Operating Fund (520)				
Use of Net Position	11,431	31,763	20,332	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$20,332.
<i>Subtotal</i>			20,332	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Solid Waste Operating Fund (595)				
Charges for Services	40,329,660	40,650,922	321,262	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$321,262.
Investment Income	374,002	194,002	(180,000)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$180,000).
<i>Subtotal</i>			141,262	
Water and Sewer Operating Fund (501)				
Charges for Services	294,546,000	298,546,000	4,000,000	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$4,000,000.
Contributions and Donations	12,000,000	14,241,440	2,241,440	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,241,440.
<i>Subtotal</i>			6,241,440	
Administrative Support Fund (665)				
Charges for Services	50,697,310	46,205,568	(4,491,742)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$4,491,742).
Use of Net Position	558,682	4,118,980	3,560,298	GCID 20140039 Approval to execute 90 day job vacancy policy (\$558,682). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$4,118,980.
<i>Subtotal</i>			(931,444)	
Auto Liability Fund (606)				
Use of Net Position	41,887	1,024,086	982,199	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$982,199.
<i>Subtotal</i>			982,199	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Group Self-Insurance Fund (605)				
Charges for Services	40,750,930	48,750,930	8,000,000	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$8,000,000.
Miscellaneous	-	279,393	279,393	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$279,393.
Use of Net Position	7,217,633	-	(7,217,633)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$7,217,633).
<i>Subtotal</i>			1,061,760	
Risk Management Fund (602)				
Miscellaneous	-	258,265	258,265	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$258,265.
Use of Net Position	3,212,801	12,845,405	9,632,604	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$9,632,604.
<i>Subtotal</i>			9,890,869	
Workers' Compensation Fund (604)				
Charges for Services	3,999,860	4,013,586	13,726	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$13,726.
Miscellaneous	-	6,996	6,996	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$6,996.
Use of Net Position	2,237,121	5,216,399	2,979,278	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,979,278.
<i>Subtotal</i>			3,000,000	
Total Revenue Budget Adjustments			\$ 72,646,682	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 12/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
General Fund (001)				
Board of Commissioners	\$ 1,491,479	\$ 1,157,648	\$ (333,831)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$333,831).
Tax Assessor	8,758,686	8,315,412	(443,274)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$83,107). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$360,167).
Tax Commissioner	11,408,689	11,692,114	283,425	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$238,425.
Transportation	16,162,829	15,987,420	(175,409)	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$180,149). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$265,260).
Planning and Development	654,445	666,831	12,386	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$12,386.
Police Services	5,038,119	5,063,983	25,864	GCID 20140039 Approval to execute 90 day job vacancy policy (\$88,926). GCID 20140312 Appropriate year-to-date donations of \$1,515 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20141106 Accept donations received during 3rd quarter of \$7,939 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$101,040.
Corrections	13,787,765	13,644,254	(143,511)	\$52,377 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$118,103). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$77,785).
Community Services	4,179,298	4,418,446	239,148	GCID 20140039 Approval to execute 90 day job vacancy policy (\$69,162). GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$204,310.
Community Services - Elections	5,374,669	5,229,114	(145,555)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$31,440). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$114,115).
Juvenile Court	6,326,012	7,202,804	876,792	\$868,447 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$8,345.
Sheriff	73,391,448	74,383,049	991,601	\$1,281,107 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$247,506). Directors Form-Transferred from Sheriff for overtime (\$42,000).
Sheriff-Immigrations Customs Enforcement	1,387,884	1,429,884	42,000	Directors Form-Transferred from Sheriff for overtime \$42,000.

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Clerk of Court	9,444,653	9,195,462	(249,191)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$249,191).
Judiciary	16,535,495	22,232,764	5,697,269	\$5,585,478 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$111,791.
Probate Court	2,036,321	2,068,982	32,661	\$66,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$33,839).
District Attorney	11,164,820	11,284,482	119,662	\$261,574 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$141,912).
Solicitor General	3,654,887	3,689,062	34,175	\$18,756 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$15,419.
Contingency	1,546,522	520,409	(1,026,113)	See Non-departmental Budget Transfers Schedule for detail (\$1,026,113).
Contribution to Capital	2,000,000	32,083,424	30,083,424	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$30,083,424.
Grant Match	200,000	192,361	(7,639)	GCID20140391 Approval/authorization to accept grant funds for the Juvenile Accountability Court from the Criminal Justice Coordinating Council (\$7,639).
Prisoner Medical Reserve	2,000,000	666,516	(1,333,484)	See Non-departmental Budget Transfers Schedule for detail (\$1,333,484).
Other Miscellaneous	143,485	118,494	(24,991)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$24,991).
Other Post-Employment Benefit Reserve	-	11,539	11,539	GCID 20140039 Approval to execute 90 day job vacancy policy \$11,539.
Pauper Burial	90,000	155,000	65,000	See Non-departmental Budget Transfers Schedule for detail \$65,000.
Indigent Defense Reserve	6,000,000	1,994,205	(4,005,795)	See Non-departmental Budget Transfers Schedule for detail (\$4,005,795).
Court Reporter's Reserve	2,200,000	227,352	(1,972,648)	See Non-departmental Budget Transfers Schedule for detail (\$1,972,648).
Court Interpreter's Reserve	565,000	77,836	(487,164)	See Non-departmental Budget Transfers Schedule for detail (\$487,164).
Pension Reserve	-	158,453	158,453	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$8,453.
Motor Vehicle Contributions	5,523,357	6,748,258	1,224,901	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$823,936. \$400,965 Transferred from Non-departmental see Non-departmental Budget Transfers Schedule.
Other Governmental Agencies	76,911	285,646	208,735	GCID 20140203 Approval to execute agreement with Gwinnett Sexual Assault Center for forensic-medical exams and Case Records Management Services not to exceed \$117,250. See Non-departmental Budget Transfers Schedule for detail \$30,000. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485.
Subtotal			29,758,430	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
2003 General Obligation Bond Debt Service Fund (951)				
Debt Service	4,173,525	4,176,325	2,800	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,800.
Contribution to Fund Balance	1,704,134	2,445,296	741,162	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$741,162.
<i>Subtotal</i>			743,962	
Development and Enforcement Services District Fund (104)				
Planning and Development	6,253,279	5,485,694	(767,585)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$150,181). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$617,404).
Police Services	2,546,509	2,489,137	(57,372)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$57,372).
Non-Departmental	85,500	96,790	11,290	GCID 20140039 Approval to execute 90 day job vacancy policy \$11,290.
Contributions to Fund Balance	187,867	2,083,261	1,895,394	GCID 20140039 Approval to execute 90 day job vacancy policy \$196,263. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,668,156. Adjust revenue and appropriation budgets to incorporate collected revenue for Motor Vehicle Taxes per SDS agreement \$27,975.
<i>Subtotal</i>			1,081,727	
Fire and Emergency Medical Services District Fund (102)				
Planning and Development	611,884	617,884	6,000	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$6,000.
Fire and Emergency Services	91,980,421	90,142,945	(1,837,476)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,620,927). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 20140412 Donation from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be utilized for recruitment programs \$1,180. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council. Approval to accept and appropriate year-to-date donations of \$687 made to Gwinnett County Department of Fire and Emergency Services for community education efforts. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$262,049). GCID 20141247 Approval to accept three (3) donations received as of November 17, 2014 in the amount of \$2,001. These funds will be utilized to purchase fire and life safety materials.
Non-Departmental	920,200	998,133	77,933	GCID 20140039 Approval to execute 90 day job vacancy policy \$77,933.
Contributions to Fund Balance	212,414	6,111,733	5,899,319	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,313,106. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$4,329,628. Adjust revenue and appropriation budgets to incorporate collected revenue for Motor Vehicle Taxes per SDS agreement \$248,660.
<i>Subtotal</i>			4,145,776	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Loganville Emergency Medical Services District Fund (103)				
Loganville Emergency Medical Services	23,750	24,236	486	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$486.
<i>Subtotal</i>			486	
Police Services District Fund (106)				
Planning and Development	754,628	734,171	(20,457)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$5,270).
Police Services	89,346,649	100,375,327	11,028,678	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,433,224). \$68,948 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$12,392,954.
Recorder's Court	1,663,154	1,700,417	37,263	\$74,376 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$37,113).
Solicitor General	640,056	606,952	(33,104)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$33,104).
Clerk of Recorder's Court	1,363,946	1,357,471	(6,475)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$6,475).
Non-Departmental	2,955,836	2,861,830	(94,006)	See Non-departmental Budget Transfers Schedule for detail (\$143,324). GCID 20140039 Approval to execute 90 day job vacancy policy \$49,318.
Contributions to Fund Balance	34,841	-	(34,841)	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,198,365. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$1,259,056).
<i>Subtotal</i>			10,877,058	
Recreation Fund (105)				
Community Services	28,717,963	31,282,898	2,564,935	GCID 20140039 Approval to execute 90 day job vacancy policy (\$280,424). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,845,359.
Non-Departmental	15,000	24,855	9,855	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,855.
Contributions to Fund Balance	1,787	-	(1,787)	GCID 20140039 Approval to execute 90 day job vacancy policy \$251,842. GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$266,329).
<i>Subtotal</i>			2,573,003	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Jimmy Carter Boulevard TAD Fund (161)				
Contribution to Fund Balance	-	379,607	379,607	Adjust revenue and appropriation budgets to incorporate collected revenue for positive tax increment receipts \$379,607.
<i>Subtotal</i>			379,607	
Indian Trail TAD Fund (162)				
Contribution to Fund Balance	-	89,489	89,489	Adjust revenue and appropriation budgets to incorporate collected revenue for positive tax increment receipts \$89,489.
<i>Subtotal</i>			89,489	
Speed Hump Fund (003)				
Transportation	62,507	59,405	(3,102)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$3,102).
Contributions to Fund Balance	58,126	61,228	3,102	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$3,102.
<i>Subtotal</i>			-	
Street Lighting Fund (002)				
Transportation	7,447,664	7,518,914	71,250	GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into the Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCID 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program \$1,019. GCID 20140943 Approval to incorporate Buckingham Place into the Gwinnett County Street Lighting Program \$1,458. GCID 20140944 Approval to incorporate Cedar Pointe into the Gwinnett County Street Lighting Program \$1,248. GCID 20140945 Approval to incorporate Westwood Crossing into the Gwinnett County Street Lighting Program \$1,769. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$41,271. GCID 20141257 Approval to incorporate Old Dominion into the Gwinnett County Street Lighting Program \$4,722. GCID 20141258 Approval to incorporate Meadow Oak Place into the Gwinnett County Street Lighting Program \$1,462. GCID 20141259 Approval to incorporate Dickens Creek into the Gwinnett County Street Lighting Program \$2,119.
<i>Subtotal</i>			71,250	
District Attorney Federal Asset Sharing (080)				
District Attorney	215,000	223,986	8,986	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,986.
<i>Subtotal</i>			8,986	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
E-911 Fund (095)				
Police Services	14,460,734	14,537,575	76,841	GCID 20140039 Approval to execute 90 day job vacancy policy (\$441,405). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$518,246.
Non-Departmental	3,500,000	3,609,851	109,851	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,851. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$100,000.
<i>Subtotal</i>			186,692	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	50,232	227,005	176,773	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$176,773.
<i>Subtotal</i>			176,773	
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	150,881	809,235	658,354	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027. Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$563,327.
<i>Subtotal</i>			658,354	
Sheriff Special State Fund (067)				
Sheriff Special Operations	108,800	148,503	39,703	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$39,703.
<i>Subtotal</i>			39,703	
Stadium Fund (055)				
Financial Services	31,166	27,000	(4,166)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$4,166).
<i>Subtotal</i>			(4,166)	
Tree Bank Fund (040)				
Planning and Development	15,000	55,000	40,000	GCID 20141061 Approval 2014-00004 Request for partial waiver of specimen tree recompense at 3550 Five Forks Trickum Rd., Lilburn with revised conditions to plant 88 trees and pay to the tree fund \$40,000.
<i>Subtotal</i>			40,000	
Tourism Fund (050)				
Tourism	2,169,268	2,894,873	725,605	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$725,605.
Contribution to Fund Balance	-	687,529	687,529	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$687,529.
<i>Subtotal</i>			1,413,134	
Airport Operating Fund (520)				
Working Capital Reserve	860,781	881,113	20,332	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$20,332.
<i>Subtotal</i>			20,332	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Local Transit Operating Fund (515)				
Transportation	7,805,369	7,807,603	2,234	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,234.
Working Capital Reserve	42,921	40,687	(2,234)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$2,234).
<i>Subtotal</i>			-	
Solid Waste Fund (595)				
Support Services	1,735,831	1,579,929	(155,902)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$39,914). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$115,988).
Payments to Haulers	38,347,577	38,647,577	300,000	GCID 20140039 Approval to execute 90 day job vacancy policy \$810. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$300,000.
Non-Departmental	-	810	810	GCID 20140039 Approval to execute 90 day job vacancy policy \$810.
Working Capital Reserve	1,340,304	1,336,658	(3,646)	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,104. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$42,750).
<i>Subtotal</i>			141,262	
Stormwater Fund (590)				
Planning and Development	486,813	442,166	(44,647)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$44,647).
Water Resources	20,457,221	20,278,451	(178,770)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,438). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$92,332).
Non-Departmental	30,000	32,634	2,634	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,634.
Working Capital Reserve	9,790,766	10,011,549	220,783	GCID 20140039 Approval to execute 90 day job vacancy policy \$128,451. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$92,332.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Planning and Development	1,234,094	1,208,951	(25,143)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$25,143).
Water Resources	276,042,016	272,852,542	(3,189,474)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,692,414). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$1,497,060).
Non-Departmental	50,000	7,124,842	7,074,842	GCID 20140039 Approval to execute 90 day job vacancy policy \$74,842. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$7,000,000.
Working Capital Reserve	29,723,679	32,104,894	2,381,215	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,642,715. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$738,500.
<i>Subtotal</i>			6,241,440	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Administrative Support Fund (665)				
County Administration	4,165,885	4,057,361	(108,524)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$108,524).
Financial Services	7,526,611	7,619,999	93,388	GCID 20140039 Approval to execute 90 day job vacancy policy (\$217,112). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$310,500.
Human Resources	3,174,717	3,130,963	(43,754)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$43,754).
Information Technology	26,103,925	25,354,703	(749,222)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$749,222).
Law	1,951,765	1,877,300	(74,465)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$74,465).
Support Services	9,173,095	9,082,645	(90,450)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$90,450).
Non-Departmental	717,000	758,583	41,583	GCID 20140039 Approval to execute 90 day job vacancy policy \$41,583.
Working Capital Reserve	-	-	-	GCID 20140039 Approval to execute 90 day job vacancy policy \$637,609. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$637,609).
<i>Subtotal</i>			(931,444)	
Auto Liability Fund (606)				
Financial Services	1,051,741	2,033,940	982,199	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$982,199.
<i>Subtotal</i>			982,199	
Fleet Management (610)				
Support Services	6,059,979	5,815,180	(244,799)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,770). GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$158,029).
Non-Departmental	-	12,984	12,984	GCID 20140039 Approval to execute 90 day job vacancy policy \$12,984.
Working Capital Reserve	549,663	781,478	231,815	GCID 20140039 Approval to execute 90 day job vacancy policy \$73,786. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$158,029.
<i>Subtotal</i>			-	
Group Self-Insurance Fund (605)				
Human Resources	48,115,762	48,038,425	(77,337)	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$77,337).
Working Capital Reserve	-	1,139,097	1,139,097	GCID 20140039 Approval to execute 90 day job vacancy policy \$73,786. GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,139,097.
<i>Subtotal</i>			1,061,760	
Risk Management Fund (602)				
Financial Services	6,857,197	16,748,066	9,890,869	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$9,890,869.
<i>Subtotal</i>			9,890,869	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Worker's Compensation Fund (604)				
Non-Departmental	-	3,000,000	3,000,000	GCID 20141238 Approval of a resolution amending the FY2014 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$3,000,000.
<i>Subtotal</i>			3,000,000	
Total Appropriation Budget Adjustments			\$ 72,646,682	