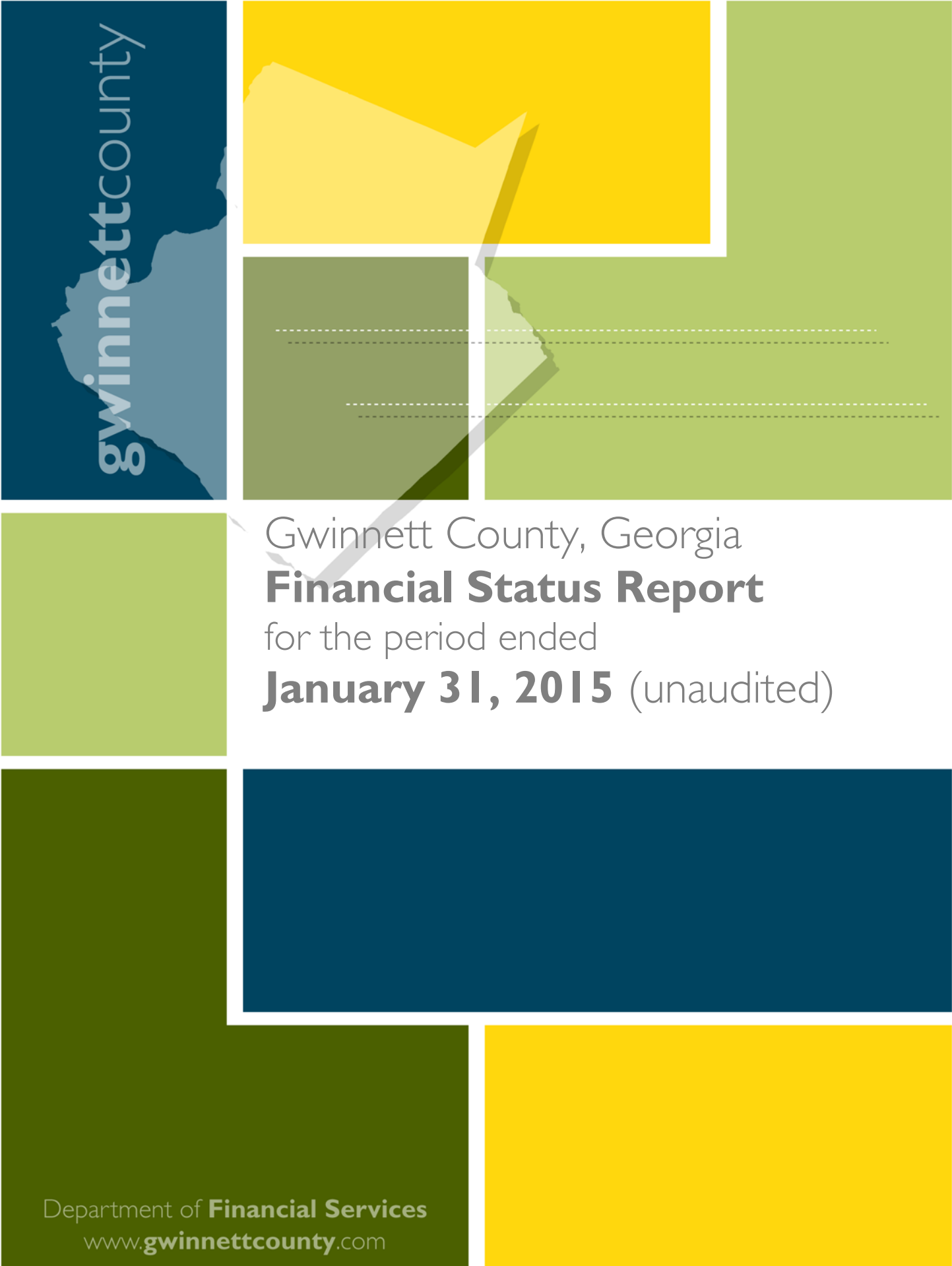




gwinnettcounty



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



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

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M E M O R A N D U M

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

FROM: Maria Woods
CFO/Director of Financial Services

DATE: February 20, 2015

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 9
Budget Adjustments by Fund Schedule	Page 50

Executive Summary

Notable events during January and early February included the adoption of the fiscal year 2015 budget and the beginning of the fiscal year 2014 external audit. Highlights from these activities are discussed below.

2015 Budget Adoption

The County kicked off the new year with the adoption of the budget on January 6, 2015. The \$1.42 billion budget is based upon property tax rates remaining the same as 2014 and slight growth in the tax digest.

The operating budget for fiscal year 2015 totals \$1.05 billion and includes a 4 percent pay-for-performance increase for non-sworn employees and a 4 percent step increase for public safety personnel. The budget also funds new staff positions for judiciary support, animal control, the new Fire Station 31, and the new Level Creek Park scheduled to open this year. Roadside maintenance services that were reduced or cut during the economic downturn, such as mowing and trimming sidewalks and medians and sweeping curbs and turn lanes, will be partially restored through the use of contracts with private companies. Gwinnett will also reinstate Saturday bus service for local routes and add one morning and one evening trip at the Indian Trail Park and Ride lot for Express Service.

The \$371.04 million capital budget includes construction of two fire stations using Special Purpose Local Option Sales Tax (SPLOST) funds. The new Fire Station 31 will serve Georgia Gwinnett College and the surrounding community, and Fire Station 10 will be relocated to improve fire and emergency services coverage in the Mall of Georgia area. Existing personnel will staff the relocated station.

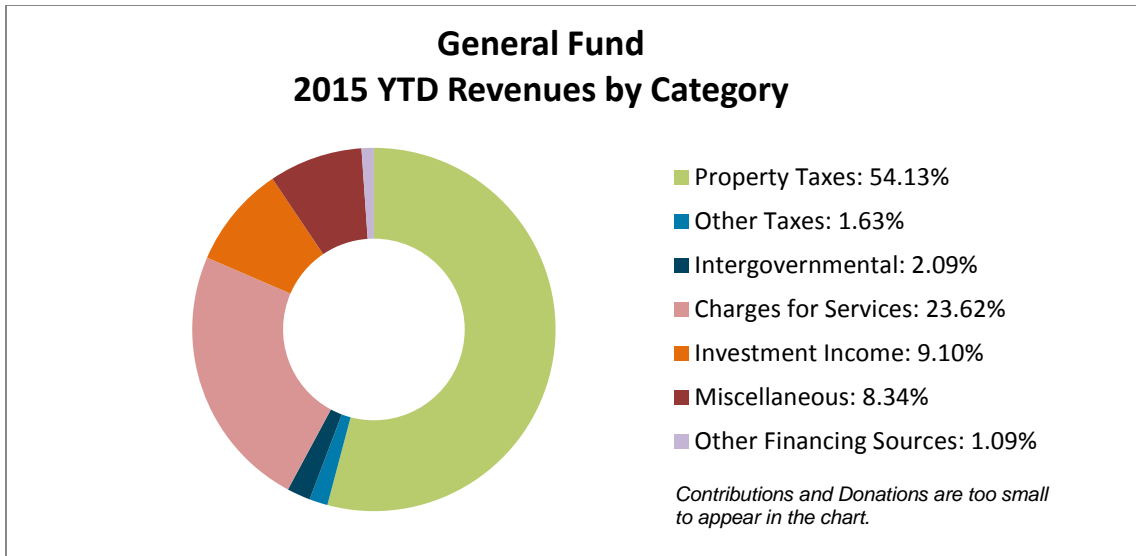
The [adopted 2015 budget resolution](#) and more information about the [2015 budget](#), including the [2015 Budget in Brief](#), are available on the County's website.

2014 External Audit

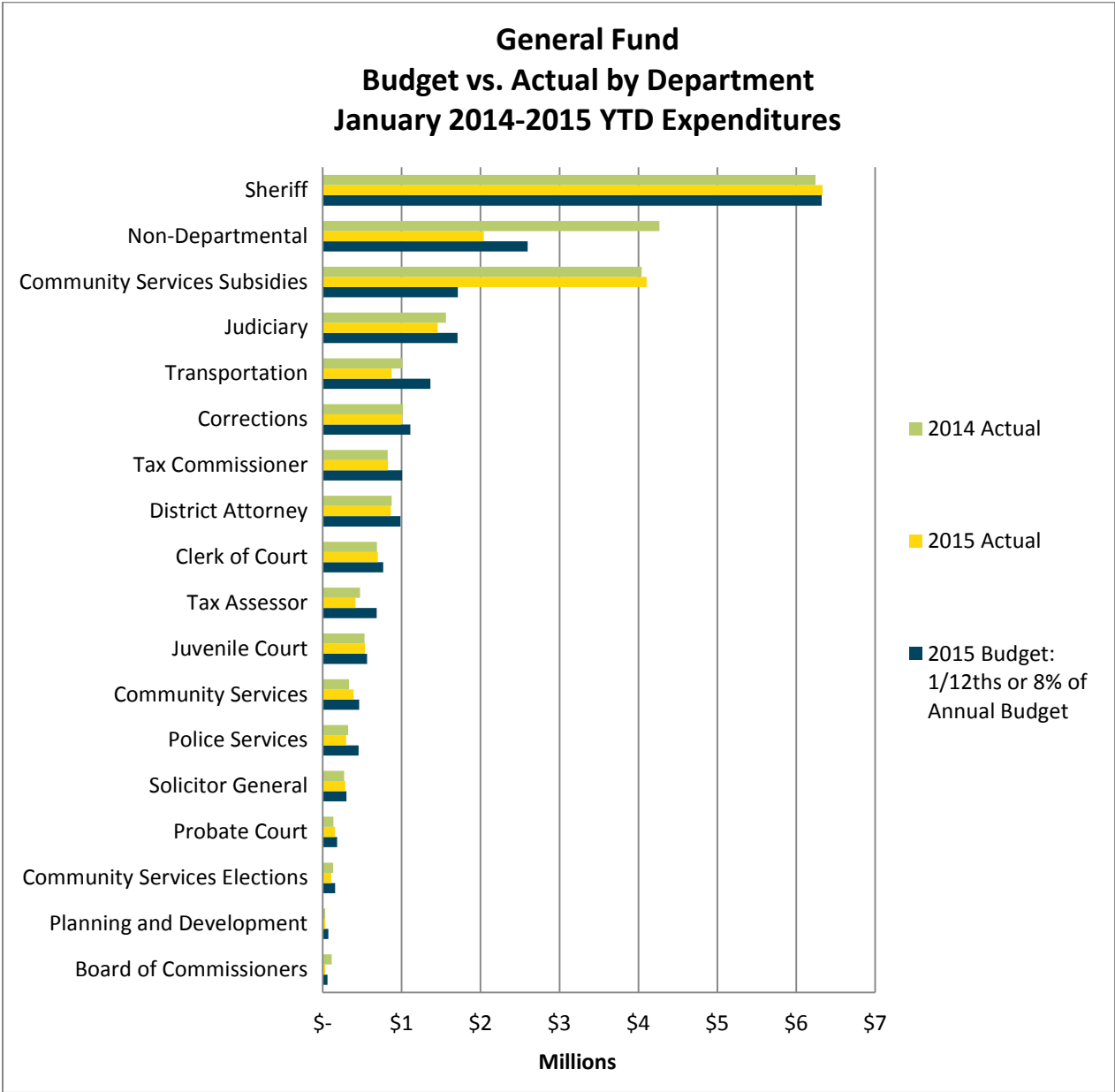
Representatives from Mauldin & Jenkins CPA arrived on February 9 to begin the 2014 external audit. The approximately three-month long audit process includes a thorough review of procedures and transactions to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2014 audited financial statements will be presented in the Comprehensive Annual Financial Report (CAFR) in May 2015.

General Fund (page 9)

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



Current year motor vehicle taxes and prior year property taxes make up approximately 54 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.



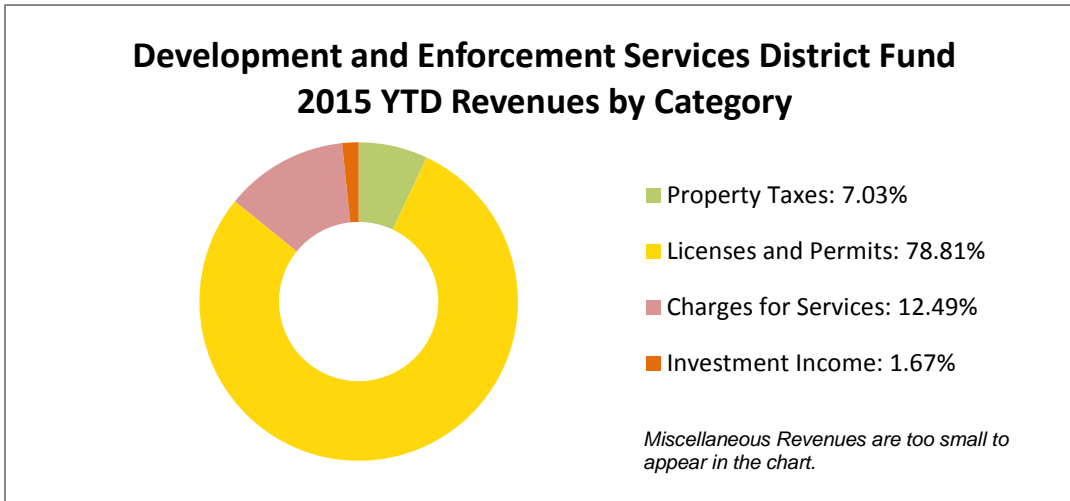
Sheriff expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed, which is due in part to increases in overtime resulting from vacancies as well as the timing of inmate medical payments.

Non-Departmental expenditures are significantly lower than this same time last year. A large payment for the maintenance of our 800 MHZ radio system was prepaid in 2014 and will be allocated to expenditures in the first quarter of 2015. Last year this allocation was recorded in January.

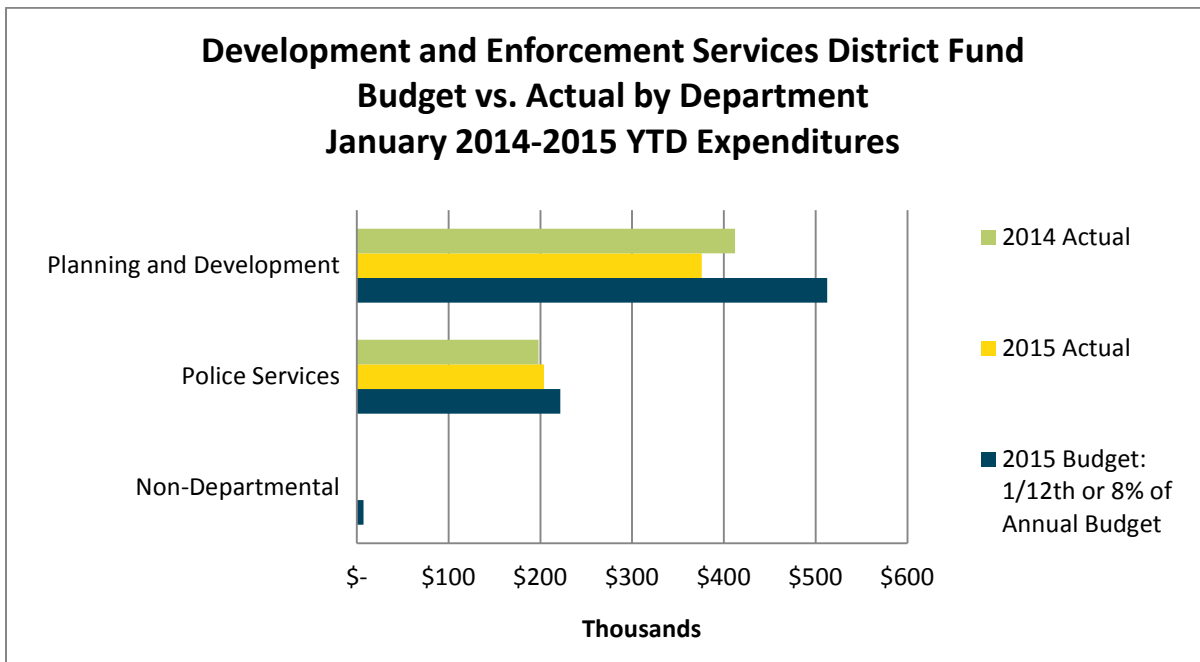
Community Services Subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2015.

Development and Enforcement Services District Fund (page 12)

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

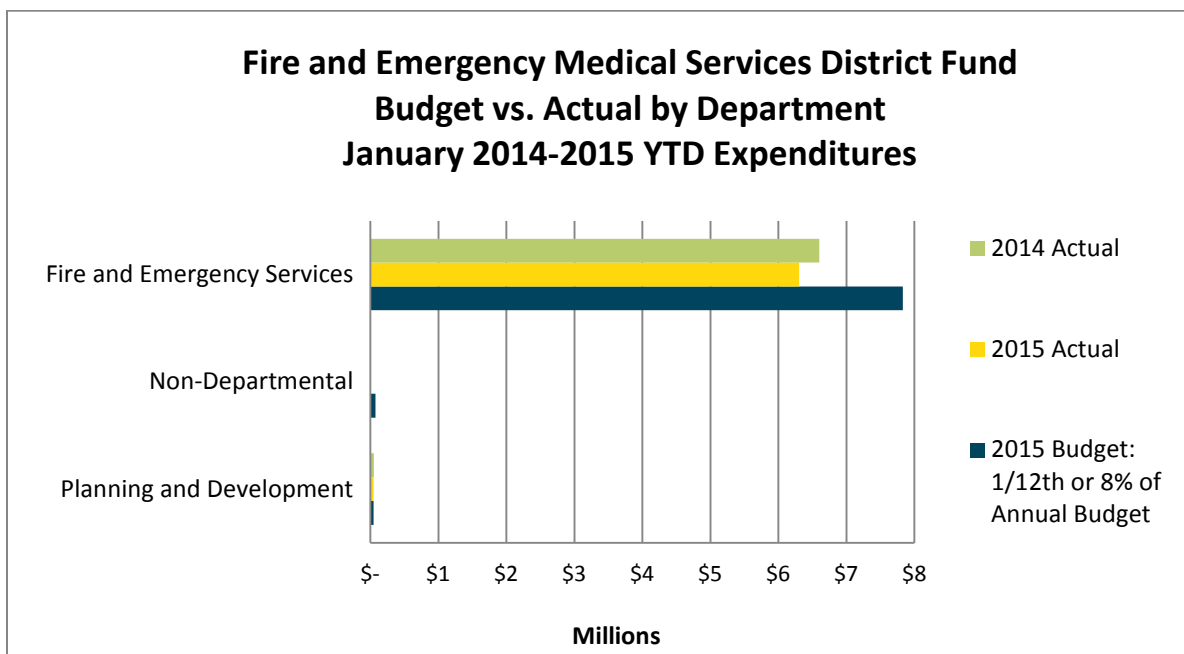
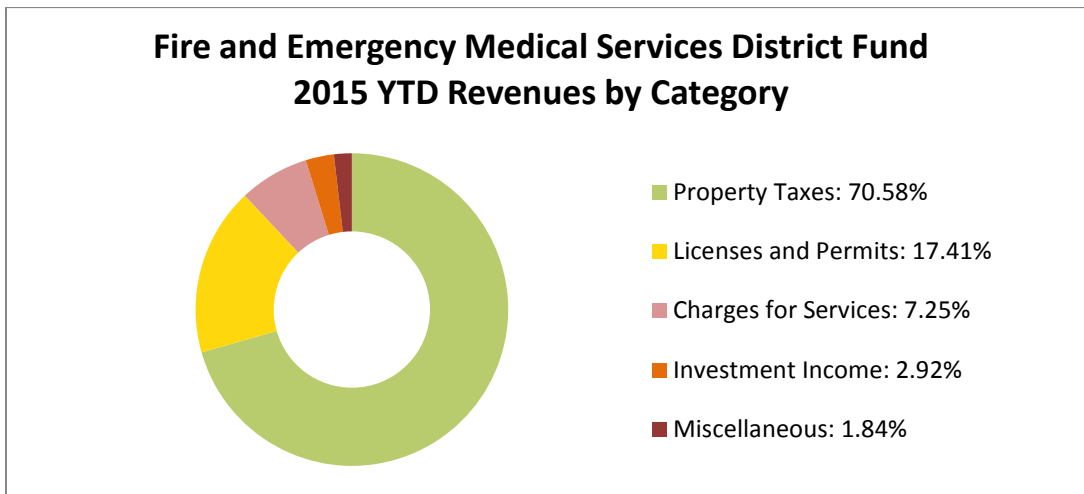


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.



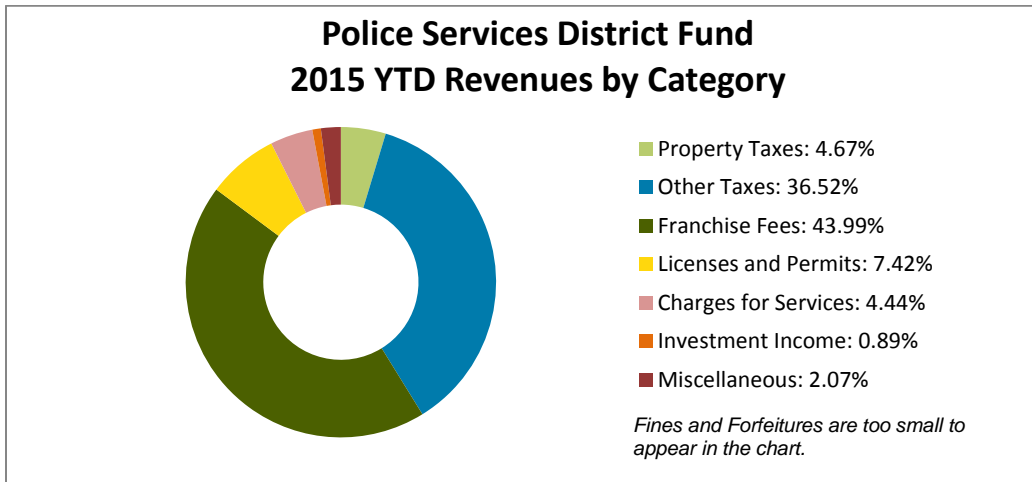
Fire and Emergency Medical Services District Fund (page 13)

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.



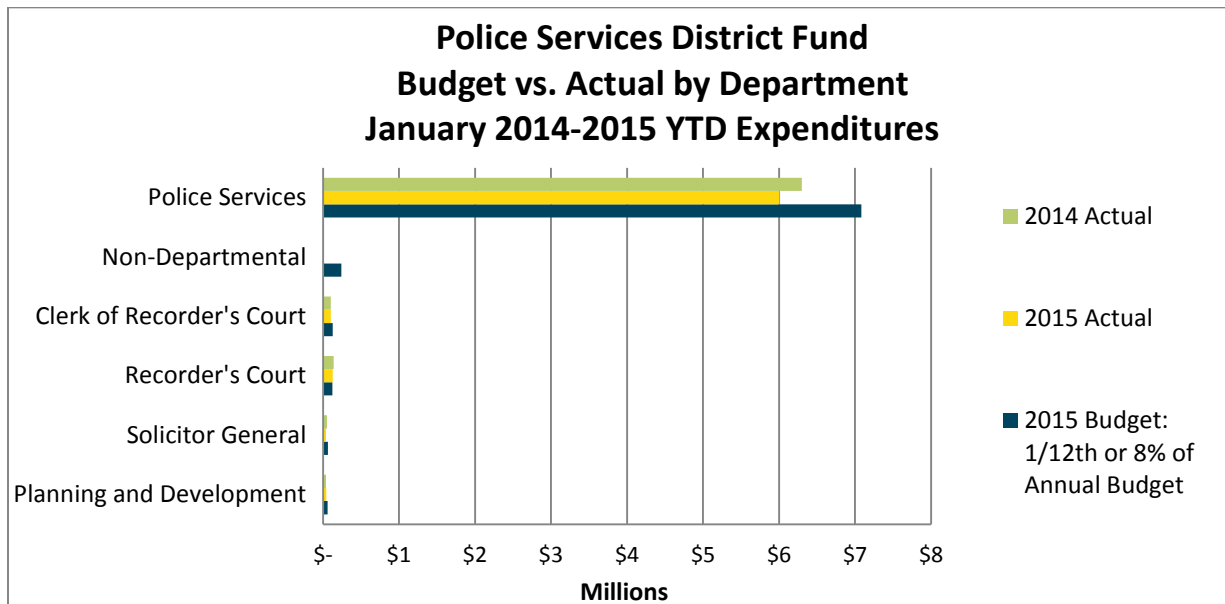
Police Services District Fund (page 19)

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



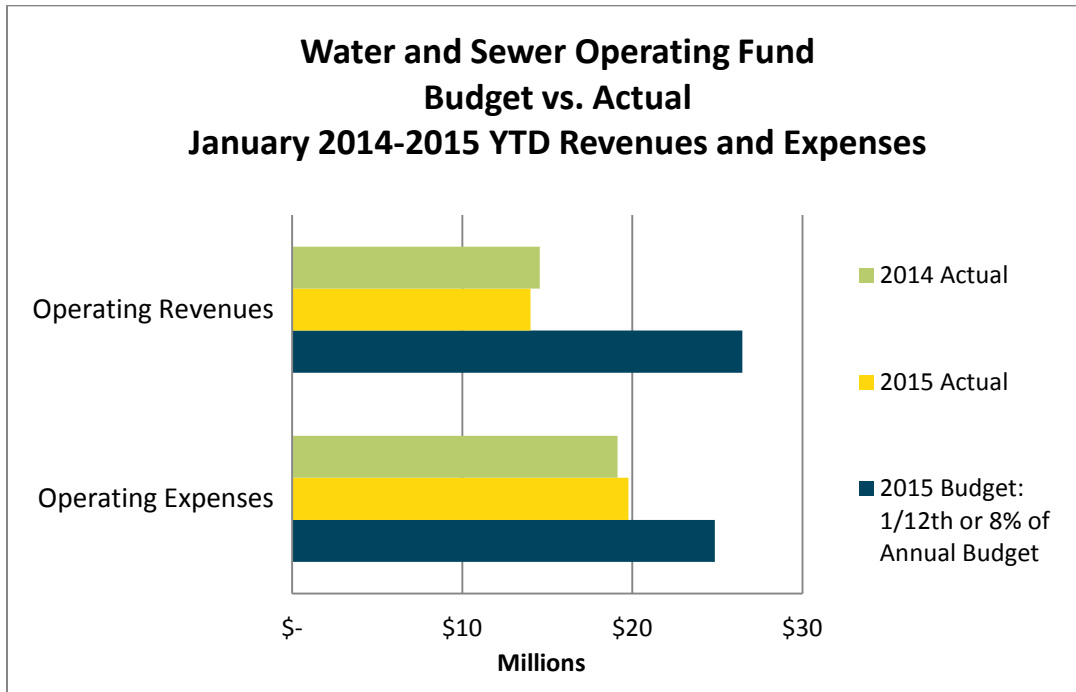
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

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



Water and Sewer Operating Fund (page 43)

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



Year-to-date Water and Sewer Operating Fund revenues through January 2015 came in approximately \$536,000 below this same time last year. The year-over-year decrease in revenues is primarily attributable to a 3.6 percent decrease in water consumption this year over last year.

Year-to-date Water and Sewer Operating Fund expenses through January 2015 came in approximately \$650,000 above January 2014 levels. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 47 percent, or \$12.5 million, under budget. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2014. This will cause revenues to appear understated when compared to budget until year end.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 20 percent, or \$5.1 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily because of expenses paid in January that were related to, and recorded in, 2014.

YTD financial report 2015 gwinnettcountry

GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 141,897,599	\$ 141,897,599	\$ 141,897,599			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 701,890	0.33%	\$ 1,059,886	0.52%
Intergovernmental	2,843,219	2,843,219	26,346	0.93%	129,237	3.44%
Charges for Services	22,461,915	22,461,915	297,410	1.32%	302,208	1.19%
Fines and Forfeitures	5,442,405	5,442,405	-	0.00%	70,309	1.51%
Investment Income	513,291	513,291	114,561	22.32%	100,585	8.22%
Contributions and Donations	82,752	82,752	2,271	2.74%	2,968	3.55%
Miscellaneous	1,277,956	1,277,956	104,963	8.21%	191,842	13.69%
Other Financing Sources	197,864	197,864	13,750	6.95%	13,750	6.88%
TOTAL REVENUES	\$ 246,606,396	\$ 246,606,396	\$ 1,261,191	0.51%	\$ 1,870,785	0.77%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 33,543	4.65%	\$ 114,592	7.68%
Tax Assessor	8,205,627	8,205,627	413,786	5.04%	473,167	5.41%
Tax Commissioner	12,081,242	12,081,242	827,930	6.85%	822,455	7.21%
Transportation	16,486,993	16,366,908	875,117	5.35%	1,011,592	6.17%
Planning and Development	836,845	836,845	32,579	3.89%	30,943	4.73%
Police Services	5,465,614	5,437,461	297,865	5.48%	321,521	6.40%
Corrections	13,376,297	13,337,000	1,007,981	7.56%	1,015,391	7.35%
Community Services	5,572,992	5,554,209	390,804	7.04%	334,427	8.06%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	211,525	25.00%	208,550	24.82%
Board of Health	1,564,391	1,564,391	-	0.00%	-	0.00%
Coalition for Health and Human Services	55,074	55,074	-	0.00%	-	0.00%
Department of Family and Children's Services	371,768	371,768	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	775,013	775,013	41,165	5.31%	43,167	5.59%
Library Subsidy	15,818,068	15,818,068	3,842,017	24.29%	3,779,517	24.59%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Gwinnett Sexual Assault Center	117,250	117,250	-	0.00%	-	-
Total Community Services Subsidies	20,549,659	20,549,659	4,103,405	19.97%	4,039,932	20.30%
Community Services - Elections	1,902,553	1,897,909	108,301	5.71%	133,051	2.48%
Juvenile Court	6,414,973	6,750,373	535,470	7.93%	529,063	7.92%
Sheriff	75,228,755	75,866,855	6,331,754	8.35%	6,242,780	8.30%
Clerk of Court	9,203,505	9,203,505	699,394	7.60%	688,094	7.29%
Judiciary	17,622,406	20,494,006	1,456,786	7.11%	1,563,029	8.03%
Probate Court	2,150,318	2,177,618	155,963	7.16%	136,446	6.62%
District Attorney	11,814,052	11,814,052	862,455	7.30%	873,022	7.82%
Solicitor General	3,590,357	3,596,157	285,744	7.95%	272,136	7.43%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	499,614	8.33%	166,667	8.33%

YTD financial report 2015 gwinnettcounty

GENERAL FUND (001) continued

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Contribution to Transit	4,819,572	4,819,572	401,631	8.33%	332,942	8.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,220,100	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	108,001	8.27%	206,170	16.65%
Other Miscellaneous	100,773	100,773	5,359	5.32%	8,217	5.73%
Other Post-Employment Benefit Reserve	-	5,310	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	14,400	9.29%	8,400	9.33%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,917,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,258,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	344,900	-	0.00%	-	0.00%
Pension Reserve	-	1,836	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	-	0.00%	-	-
800 MHZ Maintenance	2,883,874	2,883,874	1,768	0.06%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	12,297	6.22%	15,288	19.88%
Total Non-Departmental	35,085,530	31,173,576	2,043,070	6.55%	4,266,249	15.92%
Appropriations without Contribution to Fund Balance	246,308,949	246,064,233	20,461,947	8.32%	22,867,890	9.47%
Contribution to Fund Balance	297,447	542,163	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 246,606,396	\$ 246,606,396	\$ 20,461,947	8.30%	\$ 22,867,890	9.47%
Projected Fund Balance December 31	\$ 142,195,046	\$ 142,439,762				
Estimated Fund Balance as of Report Date			\$ 122,696,843			

YTD financial report 2015 gwinnettcountry

2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 12,935,782	\$ 12,935,782	\$ 12,935,782			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 19,290	0.32%	\$ 27,300	0.47%
Intergovernmental	26,140	26,140	-	0.00%	-	0.00%
Investment Income	-	-	878	-	1	1.00%
TOTAL REVENUES	\$ 6,142,158	\$ 6,142,158	\$ 20,168	0.33%	\$ 27,301	0.46%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 3,852,738	93.01%	\$ 3,799,788	91.05%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	3,852,738	93.01%	3,799,788	91.05%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,142,158	\$ 6,142,158	\$ 3,852,738	62.73%	\$ 3,799,788	64.65%
Projected Fund Balance December 31	\$ 14,935,665	\$ 14,935,665				
Estimated Fund Balance as of Report Date			\$ 9,103,212			

YTD financial report 2015 gwinnettcountry

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 8,055,374	\$ 8,055,374	\$ 8,055,374			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 22,246	0.37%	\$ 27,627	0.48%
Licenses and Permits	3,031,775	3,031,775	249,444	8.23%	195,294	7.71%
Intergovernmental	24,666	24,666	-	0.00%	-	-
Charges for Services	411,218	411,218	39,531	9.61%	29,267	9.05%
Investment Income	21,002	21,002	5,272	25.10%	1,417	5.02%
Miscellaneous	-	-	215	-	118	-
Other Financing Sources	362,258	362,258	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 9,926,204	\$ 9,926,204	\$ 316,708	3.19%	\$ 253,723	2.80%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 6,152,688	\$ 375,982	6.11%	\$ 412,236	6.59%
Police Services	2,677,058	2,662,501	203,846	7.66%	198,173	7.78%
Non-Departmental	85,500	88,104	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,903,293	579,828	6.51%	610,409	6.87%
Contribution to Fund Balance	939,633	1,022,911	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,926,204	\$ 9,926,204	\$ 579,828	5.84%	\$ 610,409	6.73%
Projected Fund Balance December 31	\$ 8,995,007	\$ 9,078,285				
Estimated Fund Balance as of Report Date			\$ 7,792,254			

YTD financial report 2015 gwinnettcountry

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 44,364,217	\$ 44,364,217	\$ 44,364,217			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 255,108	0.32%	\$ 324,541	0.43%
Licenses and Permits	701,282	701,282	62,921	8.97%	54,278	7.37%
Intergovernmental	346,938	346,938	-	0.00%	-	-
Charges for Services	13,831,285	13,831,285	26,185	0.19%	372,572	2.62%
Investment Income	68,438	68,438	10,557	15.43%	3,951	-
Contributions and Donations	250	250	-	0.00%	100	-
Miscellaneous	28,500	28,500	6,662	23.38%	5,938	8.78%
Other Financing Sources	3,220,068	3,220,068	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 96,922,187	\$ 96,922,187	\$ 361,433	0.37%	\$ 761,380	0.81%
Appropriations:						
Planning and Development	\$ 582,501	\$ 582,501	\$ 47,507	8.16%	\$ 52,599	8.60%
Fire and Emergency Services	94,274,048	93,969,175	6,306,144	6.71%	6,601,588	7.19%
Non-Departmental	920,200	934,109	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	95,485,785	6,353,651	6.65%	6,654,187	7.13%
Contribution to Fund Balance	1,145,438	1,436,402	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,922,187	\$ 96,922,187	\$ 6,353,651	6.56%	\$ 6,654,187	7.10%
Projected Fund Balance December 31	\$ 45,509,655	\$ 45,800,619				
Estimated Fund Balance as of Report Date			\$ 38,371,999			

YTD financial report 2015 gwinnettcountry

INDIAN TRAIL TAD FUND (162)

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

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

YTD financial report 2015 gwinnettcountry

JIMMY CARTER BOULEVARD TAD FUND (161)

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

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

YTD financial report 2015 gwinnettcountry

LAKE LUCERNE TAD FUND (164)

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

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

YTD financial report 2015 gwinnettcountry

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
	Estimated Fund Balance January 1	\$ 798,347	\$ 798,347		\$ 798,347	
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 405	9.98%	\$ 405	7.24%
Revenues without Use of Fund Balance	4,059	4,059	405	9.98%	405	7.24%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 24,827	\$ 24,827	\$ 405	1.63%	\$ 405	1.71%
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 80	0.32%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 24,827	\$ 24,827	\$ 80	0.32%	\$ -	0.00%
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Estimated Fund Balance as of Report Date			\$ 798,672			

YTD financial report 2015 gwinnettcountry

PARK PLACE TAD FUND (163)

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

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

YTD financial report 2015 gwinnettcounty

POLICE SERVICES DISTRICT FUND (106)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
	Estimated Fund Balance January 1	\$ 42,534,580	\$ 42,534,580		\$ 42,534,580	
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 2,009,914	3.69%	\$ 1,857,742	3.53%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	175,110	4.40%	148,302	3.43%
Intergovernmental	143,519	143,519	-	0.00%	-	-
Charges for Services	1,225,119	1,225,119	104,808	8.55%	81,787	6.43%
Fines and Forfeitures	9,929,773	9,929,773	276	0.00%	-	0.00%
Investment Income	139,301	139,301	20,957	15.04%	5,613	15.76%
Miscellaneous	245,333	245,333	48,708	19.85%	29,832	16.34%
Other Financing Sources	1,610,034	1,610,034	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 98,957,182	\$ 98,957,182	\$ 2,359,773	2.38%	\$ 2,123,276	2.19%
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 41,302	5.95%	\$ 40,460	5.47%
Police Services	85,370,718	84,991,975	6,003,838	7.06%	6,301,452	7.06%
Recorder's Court	1,473,507	1,486,607	125,502	8.44%	139,996	8.07%
Solicitor General	751,210	751,210	40,289	5.36%	51,945	8.12%
Clerk of Recorder's Court	1,551,194	1,551,194	102,117	6.58%	101,837	7.47%
Non-Departmental	2,919,161	2,910,993	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	92,760,083	92,386,272	6,313,048	6.83%	6,635,690	6.87%
Contribution to Fund Balance	6,197,099	6,570,910	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 98,957,182	\$ 98,957,182	\$ 6,313,048	6.38%	\$ 6,635,690	6.86%
Projected Fund Balance December 31	\$ 48,731,679	\$ 49,105,490				
Estimated Fund Balance as of Report Date			\$ 38,581,305			

YTD financial report 2015 gwinnettcountry

RECREATION FUND (105)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 16,014,878	\$ 16,014,878	\$ 16,014,878			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 76,378	0.30%	\$ 108,576	0.47%
Intergovernmental	103,477	103,477	-	0.00%	-	0.00%
Charges for Services	4,015,471	4,015,471	185,512	4.62%	185,942	4.70%
Investment Income	52,375	52,375	7,463	14.25%	2,275	7.81%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	2,044,169	2,044,169	170,257	8.33%	139,831	7.79%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 31,308,870	\$ 31,308,870	\$ 439,610	1.40%	\$ 436,624	1.51%
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,120,651	\$ 1,773,892	5.70%	\$ 1,741,953	6.07%
Support Services	150,491	150,491	9,740	6.47%	4,802	3.40%
Non-Departmental	15,000	15,383	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,286,525	1,783,632	5.70%	1,746,755	6.05%
Contribution to Fund Balance	3,769	22,345	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 31,308,870	\$ 31,308,870	\$ 1,783,632	5.70%	\$ 1,746,755	6.05%
Projected Fund Balance December 31	\$ 16,018,647	\$ 16,037,223				
Estimated Fund Balance as of Report Date			\$ 14,670,856			

YTD financial report 2015 gwinnettcountry

GWINNETT PLACE TAD FUND (165)

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

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

YTD financial report 2015 gwinnettcountry

SPEED HUMP FUND (003)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 1,266,109	\$ 1,266,109	\$ 1,266,109			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ -	0.00%	\$ -	0.00%
Investment Income	5,899	5,899	580	9.83%	250	6.79%
TOTAL REVENUES	\$ 123,331	\$ 123,331	\$ 580	0.47%	\$ 250	0.21%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 464	0.38%	\$ 1,001	1.60%
Appropriations without Contribution to Fund Balance	121,065	121,065	464	0.38%	1,001	1.60%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 123,331	\$ 123,331	\$ 464	0.38%	\$ 1,001	0.83%
Projected Fund Balance December 31	\$ 1,268,375	\$ 1,268,375				
Estimated Fund Balance as of Report Date			\$ 1,266,225			

YTD financial report 2015 gwinnettcountry

STREET LIGHTING FUND (002)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 3,104,749	\$ 3,104,749	\$ 3,104,749			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,884,632	\$ -	0.00%	\$ -	0.00%
Investment Income	8,542	8,542	2,098	24.56%	792	12.98%
Revenues without Use of Fund Balance	6,893,174	6,893,174	2,098	0.03%	792	0.01%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,742,625	\$ 7,742,625	\$ 2,098	0.03%	\$ 792	0.01%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,742,625	\$ 17,245	0.22%	\$ 10,504	0.14%
TOTAL APPROPRIATIONS	\$ 7,742,625	\$ 7,742,625	\$ 17,245	0.22%	\$ 10,504	0.14%
Projected Fund Balance December 31	\$ 2,255,298	\$ 2,255,298				
Estimated Fund Balance as of Report Date			\$ 3,089,602			

YTD financial report 2015 gwinnettcountry

AUTHORITY IMAGING FUND (020)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,631,175	\$ 2,631,175	\$ 2,631,175			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 51,805	5.61%	\$ 46,004	5.76%
Investment Income	-	-	224	-	170	9.87%
Revenues without Use of Fund Balance	923,321	923,321	52,029	5.63%	46,174	5.77%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 52,029	5.42%	\$ 46,174	2.42%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	6,707	0.70%	-	0.00%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 6,707	0.70%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,594,496	\$ 2,594,496				
Estimated Fund Balance as of Report Date			\$ 2,676,497			

YTD financial report 2015 gwinnettcountry

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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 3,354	4.69%	\$ 7,401	10.65%
Miscellaneous	7,700	7,700	810	10.52%	961	12.32%
TOTAL REVENUES	\$ 79,200	\$ 79,200	\$ 4,164	5.26%	\$ 8,362	10.82%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 3,705	4.92%	\$ 4,623	5.67%
Appropriations without Contribution to Fund Balance	75,279	75,279	3,705	4.92%	4,623	5.67%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 79,200	\$ 79,200	\$ 3,705	4.68%	\$ 4,623	5.67%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Estimated Fund Balance as of Report Date			\$ 106,301			

YTD financial report 2015 gwinnettcountry

CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 1,321,634	\$ 1,321,634	\$ 1,321,634			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ -	0.00%	\$ 9,773	1.12%
Investment Income	-	-	128	-	92	5.94%
Miscellaneous	-	-	159	-	80	-
Revenues without Use of Fund Balance	944,147	944,147	287	0.03%	9,945	1.14%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,200,382	\$ 287	0.02%	\$ 9,945	0.80%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 45,738	8.56%	\$ 36,384	7.39%
Solicitor General	665,979	665,979	38,158	5.73%	46,769	6.25%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,200,382	\$ 83,896	6.99%	\$ 83,153	6.70%
Projected Fund Balance December 31	\$ 1,065,399	\$ 1,065,399				
Estimated Fund Balance as of Report Date			\$ 1,238,025			

YTD financial report 2015 gwinnettcountry

DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
	Estimated Fund Balance January 1	\$ 360,515	\$ 360,515		\$ 360,515	
Revenues:						
Use of Fund Balance	\$ 215,000	\$ 215,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,000	\$ 950	0.44%	\$ 14,900	6.93%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,000	\$ 950	0.44%	\$ 14,900	6.93%
Projected Fund Balance December 31	\$ 145,515	\$ 145,515				
Estimated Fund Balance as of Report Date			\$ 359,565			

YTD financial report 2015 gwinnettcountry

E-911 FUND (095)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 26,730,467	\$ 26,730,467	\$ 26,730,467			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 1,217,962	8.74%	\$ 1,178,541	8.95%
Investment Income	135,320	135,320	13,295	9.82%	13,995	11.37%
Miscellaneous	-	-	385	-	260	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	1,231,642	8.76%	1,192,796	8.97%
Use of Fund Balance	5,422,141	5,291,022	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 19,358,654	\$ 1,231,642	6.36%	\$ 1,192,796	6.67%
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,655,884	\$ 837,787	5.35%	\$ 856,553	5.95%
Non-Departmental	3,700,000	3,702,770	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 19,358,654	\$ 837,787	4.33%	\$ 856,553	4.79%
Projected Fund Balance December 31	\$ 21,308,326	\$ 21,439,445				
Estimated Fund Balance as of Report Date			\$ 27,124,322			

YTD financial report 2015 gwinnettcountry

JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 4,400	7.61%	\$ 3,305	5.18%
TOTAL REVENUES	\$ 57,784	\$ 57,784	\$ 4,400	7.61%	\$ 3,305	5.18%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 3,891	7.55%	\$ 3,321	5.21%
Appropriations without Contribution to Fund Balance	51,569	51,569	3,891	7.55%	3,321	5.21%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 57,784	\$ 57,784	\$ 3,891	6.73%	\$ 3,321	5.21%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Estimated Fund Balance as of Report Date			\$ 100,192			

YTD financial report 2015 gwinnettcountry

POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,649,687	\$ 2,649,687	\$ 2,649,687			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 25,391	-	\$ 35,880	-
Revenues without Use of Fund Balance	-	-	25,391	-	35,880	-
Use of Fund Balance	1,034,149	1,034,149	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 25,391	2.46%	\$ 35,880	3.21%
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 12,424	1.20%	\$ 16,745	1.50%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 12,424	1.20%	\$ 16,745	1.50%
Projected Fund Balance December 31	\$ 1,615,538	\$ 1,615,538				
Estimated Fund Balance as of Report Date			\$ 2,662,654			

YTD financial report 2015 gwinnettcountry

POLICE SPECIAL STATE FUND (072)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,871,909	\$ 2,871,909	\$ 2,871,909			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 13,004	-	\$ 20,946	100.00%
Revenues without Use of Fund Balance	-	-	13,004	-	20,946	100.00%
Use of Fund Balance	880,240	880,240	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,240	\$ 880,240	\$ 13,004	1.48%	\$ 20,946	2.39%
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 31,842	3.62%	\$ 18,462	2.11%
TOTAL APPROPRIATIONS	\$ 880,240	\$ 880,240	\$ 31,842	3.62%	\$ 18,462	2.11%
Projected Fund Balance December 31	\$ 1,991,669	\$ 1,991,669				
Estimated Fund Balance as of Report Date			\$ 2,853,071			

YTD financial report 2015 gwinnettcountry

SHERIFF INMATE FUND (090)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,327,054	\$ 2,327,054	\$ 2,327,054			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ -	0.00%	\$ 36,731	8.02%
Revenues without Use of Fund Balance	556,788	556,788	-	0.00%	36,731	8.02%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 558,183	\$ 558,183	\$ -	0.00%	\$ 36,731	6.40%
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 15,115	2.71%	\$ 16,254	2.83%
TOTAL APPROPRIATIONS	\$ 558,183	\$ 558,183	\$ 15,115	2.71%	\$ 16,254	2.83%
Projected Fund Balance December 31	\$ 2,325,659	\$ 2,325,659				
Estimated Fund Balance as of Report Date			\$ 2,311,939			

YTD financial report 2015 gwinnettcountry

SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
	Estimated Fund Balance January 1	\$ 260,792	\$ 260,792		\$ 260,792	
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 3,321	-	\$ -	0.00%
Revenues without Use of Fund Balance	-	-	3,321	-	-	0.00%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ 3,321	4.43%	\$ -	0.00%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Estimated Fund Balance as of Report Date			\$ 264,113			

YTD financial report 2015 gwinnettcountry

SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
	Estimated Fund Balance January 1	\$ 420,724	\$ 420,724		\$ 420,724	
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 62,929	-	\$ 77,171	-
Revenues without Use of Fund Balance	-	-	62,929	-	77,171	8759.52%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 62,929	41.95%	\$ 77,171	51.15%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Estimated Fund Balance as of Report Date			\$ 483,653			

YTD financial report 2015 gwinnettcounty

SHERIFF SPECIAL STATE FUND (067)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 139,095	\$ 139,095	\$ 139,095			
Revenues:						
Use of Fund Balance	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	-
TOTAL REVENUES	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 64,095	\$ 64,095				
Estimated Fund Balance as of Report Date			\$ 139,095			

YTD financial report 2015 gwinnettcountry

STADIUM FUND (055)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Fund Balance January 1	\$ 1,005,731	\$ 1,005,731	\$ 1,005,731			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 11,045	1.34%	\$ -	0.00%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	-	0.00%	-	0.00%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	811,045	30.85%	400,000	18.18%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,678,596	\$ 2,678,596	\$ 811,045	30.28%	\$ 400,000	14.88%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 1,641,275	61.27%	\$ 1,620,559	60.26%
TOTAL APPROPRIATIONS	\$ 2,678,596	\$ 2,678,596	\$ 1,641,275	61.27%	\$ 1,620,559	60.26%
Projected Fund Balance December 31	\$ 956,268	\$ 956,268				
Estimated Fund Balance as of Report Date			\$ 175,501			

YTD financial report 2015 gwinnettcountry

TREE BANK FUND (040)

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

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

YTD financial report 2015 gwinnettcountry

TOURISM FUND (050)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to Budget
Estimated Fund Balance January 1	\$ 7,858,584	\$ 7,858,584	\$ 7,858,584			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 113,575	1.57%	\$ -	0.00%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	201	16.75%	180	2.25%
Revenues without Use of Fund Balance	7,247,884	7,247,884	113,776	1.57%	180	0.00%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,618,070	\$ 7,618,070	\$ 113,776	1.49%	\$ 180	0.00%
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 406,493	15.11%	\$ 509,026	23.47%
Gwinnett Center Debt	4,928,005	4,928,005	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,618,070	\$ 7,618,070	\$ 406,493	5.34%	\$ 509,026	7.17%
Projected Fund Balance December 31	\$ 7,488,398	\$ 7,488,398				
Estimated Fund Balance as of Report Date			\$ 7,565,867			

YTD financial report 2015 gwinnettcountry

AIRPORT OPERATING FUND (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 776,779	\$ 776,779	\$ 776,779			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 12,483	9.25%	\$ 6,564	4.86%
Miscellaneous - Rents	720,000	720,000	63,395	8.80%	71,715	10.04%
Revenues without Use of Net Position	855,000	855,000	75,878	8.87%	78,279	9.22%
Use of Net Position	87,444	87,444	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 942,444	\$ 942,444	\$ 75,878	8.05%	\$ 78,279	9.09%
Appropriations:						
Transportation*	\$ 942,444	\$ 942,444	\$ 53,120	5.64%	\$ 51,293	5.96%
TOTAL APPROPRIATIONS	\$ 942,444	\$ 942,444	\$ 53,120	5.64%	\$ 51,293	5.96%
Projected Net Position December 31	\$ 689,335	\$ 689,335				
Estimated Net Position as of Report Date			\$ 799,537			

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

YTD financial report 2015 gwinnettcountry

LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 542,570	\$ 542,570	\$ 542,570			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 311,831	8.88%	\$ 317,205	8.70%
Investment Income	8,800	8,800	423	4.81%	260	2.11%
Miscellaneous	22,000	22,000	-	0.00%	-	0.00%
Other Financing Sources	4,819,572	4,819,572	401,631	8.33%	332,942	8.33%
Revenues without Use of Net Position	8,361,376	8,361,376	713,885	8.54%	650,407	8.21%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 713,885	8.06%	\$ 650,407	8.21%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 2,345	2.19%	\$ 5,490	7.07%
Transportation	8,751,365	8,751,365	38,963	0.45%	55,250	0.71%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 41,308	0.47%	\$ 60,740	0.77%
Projected Net Position December 31	\$ 45,657	\$ 45,657				
Estimated Net Position as of Report Date			\$ 1,215,147			

YTD financial report 2015 gwinnettcountry

SOLID WASTE OPERATING FUND (595)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 11,864,727	\$ 11,864,727	\$ 11,864,727			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	42,667,577	42,667,577	3,588,999	8.41%	3,546,476	8.79%
Investment Income	202,986	202,986	28,893	14.23%	21,944	5.87%
Miscellaneous	50	50	1	2.00%	-	0.00%
TOTAL REVENUES	\$ 43,620,613	\$ 43,620,613	\$ 3,617,893	8.29%	\$ 3,568,420	8.61%
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 77,359	5.15%	\$ 102,072	5.93%
Non-Departmental	-	370	-	0.00%	-	0.00%
Payments to Haulers	40,677,286	40,677,286	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	77,359	0.18%	102,072	0.25%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 43,620,613	\$ 43,620,613	\$ 77,359	0.18%	\$ 102,072	0.25%
Projected Net Position December 31	\$ 13,289,908	\$ 13,306,810				
Estimated Net Position as of Report Date			\$ 15,405,261			

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

YTD financial report 2015 gwinnettcountry

STORMWATER OPERATING FUND (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 20,466,030	\$ 20,466,030	\$ 20,466,030			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ -	0.00%	\$ -	0.00%
Investment Income	48,868	48,868	9,624	19.69%	1,688	4.50%
Miscellaneous	20,150	20,150	231	1.15%	1,845	13.18%
TOTAL REVENUES	\$ 31,297,058	\$ 31,297,058	\$ 9,855	0.03%	\$ 3,533	0.01%
Appropriations:						
Planning and Development	\$ 492,356	\$ 471,930	\$ 32,228	6.83%	\$ 34,282	7.04%
Water Resources*	30,584,141	30,584,141	547,147	1.79%	1,245,814	6.10%
Non-Departmental	30,000	30,437	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	31,086,508	579,375	1.86%	1,280,096	6.11%
Working Capital Reserve	190,561	210,550	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,297,058	\$ 31,297,058	\$ 579,375	1.85%	\$ 1,280,096	4.16%
Projected Net Position December 31	\$ 20,656,591	\$ 20,676,580				
Estimated Net Position as of Report Date			\$ 19,896,510			

YTD financial report 2015 gwinnettcountry

WATER AND SEWER OPERATING FUND (501)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 81,247,801	\$ 81,247,801	\$ 81,247,801			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 12,657,476	4.23%	\$ 13,303,168	4.52%
Investment Income	333,457	333,457	37,887	11.36%	3,534	3.54%
Contributions and Donations	17,870,000	17,870,000	1,308,069	7.32%	1,167,886	9.73%
Miscellaneous	240,000	240,000	5,595	2.33%	70,496	17.45%
TOTAL REVENUES	\$ 317,528,457	\$ 317,528,457	\$ 14,009,027	4.41%	\$ 14,545,084	4.74%
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,184,094	\$ 77,323	6.53%	\$ 101,503	8.22%
Water Resources*	297,134,628	296,880,314	19,692,652	6.63%	19,018,853	6.89%
Non-Departmental	50,000	66,500	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	298,130,908	19,769,975	6.63%	19,120,356	6.90%
Working Capital Reserve	19,147,164	19,397,549	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 317,528,457	\$ 317,528,457	\$ 19,769,975	6.23%	\$ 19,120,356	6.23%
Projected Net Position December 31	\$ 100,394,965	\$ 100,645,350				
Estimated Net Position as of Report Date			\$ 75,486,853			

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

YTD financial report 2015 gwinnettcountry

ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
	Estimated Net Position January 1	\$ 16,076,912	\$ 16,076,912		\$ 16,076,912	
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 3,279,290	8.33%	\$ 4,219,484	8.32%
Investment Income	65,087	65,087	5,969	9.17%	-	0.00%
Miscellaneous	1,424,802	1,424,802	95,650	6.71%	120,530	7.82%
Revenues without Use of Net Position	40,860,650	40,860,650	3,380,909	8.27%	4,340,014	8.31%
Use of Net Position	9,626,129	9,495,305	-	0.00%	-	-
TOTAL REVENUES	\$ 50,486,779	\$ 50,355,955	\$ 3,380,909	6.71%	\$ 4,340,014	8.27%
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,468,611	\$ 296,638	6.64%	\$ 240,656	5.89%
Financial Services	7,905,530	7,855,840	554,907	7.06%	518,354	6.93%
Human Resources	3,359,705	3,354,551	206,596	6.16%	203,432	6.44%
Information Technology	22,328,293	22,304,136	1,167,285	5.23%	1,631,662	6.29%
Law	2,173,320	2,173,320	167,123	7.69%	106,738	5.47%
Support Services	9,523,380	9,474,743	313,260	3.31%	512,773	5.59%
Non-Departmental	721,500	724,754	112	0.02%	11,885	1.64%
TOTAL APPROPRIATIONS	\$ 50,486,779	\$ 50,355,955	\$ 2,705,921	5.37%	\$ 3,225,500	6.14%
Projected Net Position December 31	\$ 6,450,783	\$ 6,581,607				
Estimated Net Position as of Report Date			\$ 16,751,900			

YTD financial report 2015 gwinnettcountry

AUTO LIABILITY FUND (606)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 2,080,281	\$ 2,080,281	\$ 2,080,281			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 83,331	8.33%	\$ 83,333	8.33%
Investment Income	11,000	11,000	1,771	16.10%	965	9.81%
Revenues without Use of Net Position	1,011,000	1,011,000	85,102	8.42%	84,298	8.35%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,015,272	\$ 1,015,272	\$ 85,102	8.38%	\$ 84,298	8.02%
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 26,250	2.59%	\$ 15,420	1.47%
TOTAL APPROPRIATIONS	\$ 1,015,272	\$ 1,015,272	\$ 26,250	2.59%	\$ 15,420	1.47%
Projected Net Position December 31	\$ 2,076,009	\$ 2,076,009				
Estimated Net Position as of Report Date			\$ 2,139,133			

YTD financial report 2015 gwinnettcountry

FLEET MANAGEMENT FUND (610)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 2,302,754	\$ 2,302,754	\$ 2,302,754			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 370,285	6.23%	\$ 498,676	7.90%
Miscellaneous	282,000	282,000	236	0.08%	1,146	0.39%
TOTAL REVENUES	\$ 6,228,625	\$ 6,228,625	\$ 370,521	5.95%	\$ 499,822	7.56%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,082,143	\$ 362,258	5.96%	\$ 418,095	6.93%
Non-Departmental	-	509	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,082,652	362,258	5.96%	418,095	6.93%
Working Capital Reserve	122,657	145,973	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,228,625	\$ 6,228,625	\$ 362,258	5.82%	\$ 418,095	6.33%
Projected Net Position December 31	\$ 2,425,411	\$ 2,448,727				
Estimated Net Position as of Report Date			\$ 2,311,017			

YTD financial report 2015 gwinnettcountry

GROUP SELF-INSURANCE FUND (605)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 34,645,009	\$ 34,645,009	\$ 34,645,009			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 3,217,390	7.23%	\$ 2,946,838	7.23%
Investment Income	144,605	144,605	21,535	14.89%	12,270	8.34%
Miscellaneous	-	-	203	-	-	-
Revenues without Use of Net Position	44,664,270	44,664,270	3,239,128	7.25%	2,959,108	7.24%
Use of Net Position	3,963,077	3,910,779	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,575,049	\$ 3,239,128	6.67%	\$ 2,959,108	6.15%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,573,905	\$ 2,264,298	4.66%	\$ 3,942,911	8.19%
Non-Departmental	-	1,144	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,575,049	\$ 2,264,298	4.66%	\$ 3,942,911	8.19%
Projected Net Position December 31	\$ 30,681,932	\$ 30,734,230				
Estimated Net Position as of Report Date			\$ 35,619,839			

YTD financial report 2015 gwinnettcountry

RISK MANAGEMENT FUND (602)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 13,938,384	\$ 13,938,384	\$ 13,938,384			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 208,679	8.33%	\$ 291,667	8.33%
Investment Income	96,000	96,000	9,398	9.79%	12,811	8.87%
Miscellaneous	-	-	725	-	411	-
Revenues without Use of Net Position	2,600,142	2,600,142	218,802	8.42%	304,889	8.37%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,914,642	\$ 6,914,642	\$ 218,802	3.16%	\$ 304,889	4.45%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 2,694,674	38.97%	\$ 2,547,327	37.15%
TOTAL APPROPRIATIONS	\$ 6,914,642	\$ 6,914,642	\$ 2,694,674	38.97%	\$ 2,547,327	37.15%
Projected Net Position December 31	\$ 9,623,884	\$ 9,623,884				
Estimated Net Position as of Report Date			\$ 11,462,512			

YTD financial report 2015 gwinnettcountry

WORKERS' COMPENSATION FUND (604)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 1/31/2015	Actuals YTD as of 1/31/2015		Actuals YTD as of 1/31/2014	% Actual to 1/31/2014 Budget
Estimated Net Position January 1	\$ 8,910,199	\$ 8,910,199	\$ 8,910,199			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 183,334	8.33%	\$ 334,465	8.36%
Investment Income	40,000	40,000	9,357	23.39%	6,047	9.20%
Revenues without Use of Net Position	2,240,000	2,240,000	192,691	8.60%	340,512	8.38%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,316,621	\$ 4,316,621	\$ 192,691	4.46%	\$ 340,512	5.40%
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 394,756	9.15%	\$ 444,840	7.06%
TOTAL APPROPRIATIONS	\$ 4,316,621	\$ 4,316,621	\$ 394,756	9.15%	\$ 444,840	7.06%
Projected Net Position December 31	\$ 6,833,578	\$ 6,833,578				
Estimated Net Position as of Report Date			\$ 8,708,134			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 01/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
E-911 Fund (095)						
Use of Fund Balance	\$ 5,422,141	\$ 5,291,022	\$ (131,119)	To adjust budget for 90 day job vacancies	\$ (131,119)	\$ (131,119)
<i>Total: E-911 Fund</i>			(131,119)		(131,119)	(131,119)
Administrative Support Fund (665)						
Use of Net Position	9,626,129	9,495,305	(130,824)	To adjust budget for 90 day job vacancies	(130,824)	(130,824)
<i>Total: Administrative Support Fund</i>			(130,824)		(130,824)	(130,824)
Group Self-Insurance Fund (605)						
Use of Net Position	3,963,077	3,910,779	(52,298)	To adjust budget for 90 day job vacancies	(52,298)	(52,298)
<i>Total: Group Self-Insurance Fund</i>			(52,298)		(52,298)	(52,298)
Total Revenue Budget Adjustments			\$ (314,241)		\$ (314,241)	\$ (314,241)

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 01/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Transportation	\$ 16,486,993	\$ 16,366,908	\$ (120,085)	To adjust budget for 90 day job vacancies	\$ (120,085)	\$ (120,085)
Police Services	5,465,614	5,437,461	(28,153)	To adjust budget for 90 day job vacancies	(28,153)	(28,153)
Corrections	13,376,297	13,337,000	(39,297)	To adjust budget for 90 day job vacancies	(80,197)	(80,197)
				Transfer from Non-departmental: Inmate Medical Reserve	40,900	40,900
				Total: Corrections	(39,297)	(39,297)
Community Services	5,572,992	5,554,209	(18,783)	To adjust budget for 90 day job vacancies	(18,783)	(18,783)
Community Services - Elections	1,902,553	1,897,909	(4,644)	To adjust budget for 90 day job vacancies	(4,644)	(4,644)
Juvenile Court	6,414,973	6,750,373	335,400	Transfer from Non-departmental: Court Reporters Reserve	86,800	86,800
				Transfer from Non-departmental: Indigent Defense Reserves	208,500	208,500
				Transfer from Non-departmental: Inmate Medical Reserve	900	900
				Transfer from Non-departmental: Court Interpreter's Reserve	39,200	39,200
				Total: Juvenile Court	335,400	335,400
Sheriff	75,228,755	75,866,855	638,100	Transfer from Non-Departmental: Inmate Medical Reserve	638,100	638,100
Judiciary	17,622,406	20,494,006	2,871,600	Transfer from Non-departmental: Court Reporters Reserve	848,900	848,900
				Transfer from Non-departmental: Indigent Defense Reserve	1,847,300	1,847,300
				Transfer from Non-departmental: Court Interpreter's Reserve	175,400	175,400
				Total: Judiciary	2,871,600	2,871,600
Probate Court	2,150,318	2,177,618	27,300	Transfer from Non-departmental: Indigent Defense Reserve	26,800	26,800
				Transfer from Non-departmental: Court Interpreter's Reserve	500	500
				Total: Probate Court	27,300	27,300
Solicitor General	3,590,357	3,596,157	5,800	Transfer from Non-departmental: Indigent Defense Reserve	5,800	5,800
Non-Departmental:						
Prisoner Medical Reserve	1,900,000	1,220,100	(679,900)	Transfer to Corrections	(40,900)	(40,900)
				Transfer to Sheriff	(638,100)	(638,100)
				Transfer to Juvenile Court	(900)	(900)
				Total: Prisoner Medical Reserve	(679,900)	(679,900)
Other Post-Employment Benefit Reserve	-	5,310	5,310	To adjust budget for 90 day job vacancies	5,310	5,310
Indigent Defense Reserve	6,000,000	3,917,400	(2,082,600)	Transfer to Juvenile Court	(208,500)	(208,500)
				Transfer to Judiciary	(1,847,300)	(1,847,300)
				Transfer to Probate Court	(26,800)	(26,800)
				Total: Indigent Defense Reserve	(2,082,600)	(2,082,600)
Court Reporter's Reserve	2,200,000	1,258,500	(941,500)	Transfer to Juvenile Court	(86,800)	(86,800)
				Transfer to Judiciary	(848,900)	(848,900)
				Transfer to Solicitor General	(5,800)	(5,800)
				Total: Court Reporter's Reserve	(941,500)	(941,500)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Court Interpreter's Reserve	560,000	344,900	(215,100)	Transfer to Juvenile Court	(39,200)	(39,200)
				Transfer to Judiciary	(175,400)	(175,400)
				Transfer to Probate Court	(500)	(500)
				Total: Court Interpreter's Reserve	(215,100)	(215,100)
Pension Reserve	-	1,836	1,836	To adjust budget for 90 day job vacancies	1,836	1,836
Total Non-Departmental			(3,911,954)		(3,911,954)	(3,911,954)
Contribution to Fund Balance	297,447	542,163	244,716	To adjust budget for 90 day job vacancies	244,716	244,716
<i>Total: General Fund</i>						
Development and Enforcement Services District Fund (104)						
Planning and Development	6,224,013	6,152,688	(71,325)	To adjust budget for 90 day job vacancies	(71,325)	(71,325)
Police Services	2,677,058	2,662,501	(14,557)	To adjust budget for 90 day job vacancies	(14,557)	(14,557)
Non-Departmental	85,500	88,104	2,604	To adjust budget for 90 day job vacancies	2,604	2,604
Contribution to Fund Balance	939,633	1,022,911	83,278	To adjust budget for 90 day job vacancies	83,278	83,278
<i>Total: Development and Enforcement Services District Fund</i>						
Fire and Emergency Medical Services District Fund (102)						
Fire and Emergency Services	94,274,048	93,969,175	(304,873)	To adjust budget for 90 day job vacancies	(304,873)	(304,873)
Non-Departmental	920,200	934,109	13,909	To adjust budget for 90 day job vacancies	13,909	13,909
Contribution to Fund Balance	1,145,438	1,436,402	290,964	To adjust budget for 90 day job vacancies	290,964	290,964
<i>Total: Fire and Emergency Services District Fund</i>						
Police Services District Fund (106)						
Police Services	85,370,718	84,991,975	(378,743)	To adjust budget for 90 day job vacancies	(387,343)	(387,343)
				Transfer from Non-departmental: Inmate Medical Reserve	8,600	8,600
				Total: Police Services	(378,743)	(378,743)
Recorder's Court	1,473,507	1,486,607	13,100	Transfer from Non-departmental: Indigent Defense Reserve	4,300	4,300
				Transfer from Non-departmental: Court Interpreter's Reserve	8,800	8,800
				Total: Recorder's Court	13,100	13,100
				Non-Departmental	2,919,161	2,910,993
Non-Departmental	2,919,161	2,910,993	(8,168)	Transfer to Recorder's Court - From Indigent Defense Reserve	(4,300)	(4,300)
				Transfer to Police Services - From Court Interpreter's Reserve	(8,600)	(8,600)
				Transfer to Police Services - From Inmate Medical Reserve	(8,800)	(8,800)
				Total: Non-Departmental	(8,168)	(8,168)
				Contribution to Fund Balance	6,197,099	6,570,910
<i>Total: Police Services District Fund</i>						

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Community Services	31,139,610	31,120,651	(18,959)	To adjust budget for 90 day job vacancies	(18,959)	(18,959)
Non-Departmental	15,000	15,383	383	To adjust budget for 90 day job vacancies	383	383
Contribution to Fund Balance	3,769	22,345	18,576	To adjust budget for 90 day job vacancies	18,576	18,576
<i>Total: Recreation Fund</i>						
E-911 Fund (095)						
Police Services	15,789,773	15,655,884	(133,889)	To adjust budget for 90 day job vacancies	(133,889)	(133,889)
Non-Departmental	3,700,000	3,702,770	2,770	To adjust budget for 90 day job vacancies	2,770	2,770
<i>Total: E-911 Fund</i>						
Solid Waste Operating Fund (595)						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	(17,272)	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	370	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	16,902	16,902
<i>Total: Solid Waste Operating Fund</i>						
Stormwater Operating Fund (590)						
Water Resources	492,356	471,930	(20,426)	To adjust budget for 90 day job vacancies	(20,426)	(20,426)
Non-Departmental	30,000	30,437	437	To adjust budget for 90 day job vacancies	437	437
Working Capital Reserve	190,561	210,550	19,989	To adjust budget for 90 day job vacancies	19,989	19,989
<i>Total: Stormwater Operating Fund</i>						
Water and Sewer Operating Fund (501)						
Planning and Development	1,196,665	1,184,094	(12,571)	To adjust budget for 90 day job vacancies	(12,571)	(12,571)
Water Resources	297,134,628	296,880,314	(254,314)	To adjust budget for 90 day job vacancies	(254,314)	(254,314)
Non-Departmental	50,000	66,500	16,500	To adjust budget for 90 day job vacancies	16,500	16,500
Working Capital Reserve	19,147,164	19,397,549	250,385	To adjust budget for 90 day job vacancies	250,385	250,385
<i>Total: Water and Sewer Operating Fund</i>						
Administrative Support Fund (665)						
County Administration	4,475,051	4,468,611	(6,440)	To adjust budget for 90 day job vacancies	(6,440)	(6,440)
Financial Services	7,905,530	7,855,840	(49,690)	To adjust budget for 90 day job vacancies	(49,690)	(49,690)
Human Resources	3,359,705	3,354,551	(5,154)	To adjust budget for 90 day job vacancies	(5,154)	(5,154)
Information Technology	22,328,293	22,304,136	(24,157)	To adjust budget for 90 day job vacancies	(24,157)	(24,157)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - January	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Support Services	9,523,380	9,474,743	(48,637)	To adjust budget for 90 day job vacancies	(48,637)	(48,637)
Non-Departmental	721,500	724,754	3,254	To adjust budget for 90 day job vacancies	3,254	3,254
<i>Total: Administrative Support Fund</i>			(130,824)		(130,824)	(130,824)
Fleet Management (610)						
Support Services	6,105,968	6,082,143	(23,825)	To adjust budget for 90 day job vacancies	(23,825)	(23,825)
Non-Departmental	-	509	509	To adjust budget for 90 day job vacancies	509	509
Working Capital Reserve	122,657	145,973	23,316	To adjust budget for 90 day job vacancies	23,316	23,316
<i>Total: Fleet Management Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	48,627,347	48,573,905	(53,442)	To adjust budget for 90 day job vacancies	(53,442)	(53,442)
Non-Departmental	-	1,144	1,144	To adjust budget for 90 day job vacancies	1,144	1,144
<i>Total: Group Self-Insurance Fund</i>			(52,298)		(52,298)	(52,298)
Total Appropriation Budget Adjustments			\$ (314,241)		\$ (314,241)	\$ (314,241)