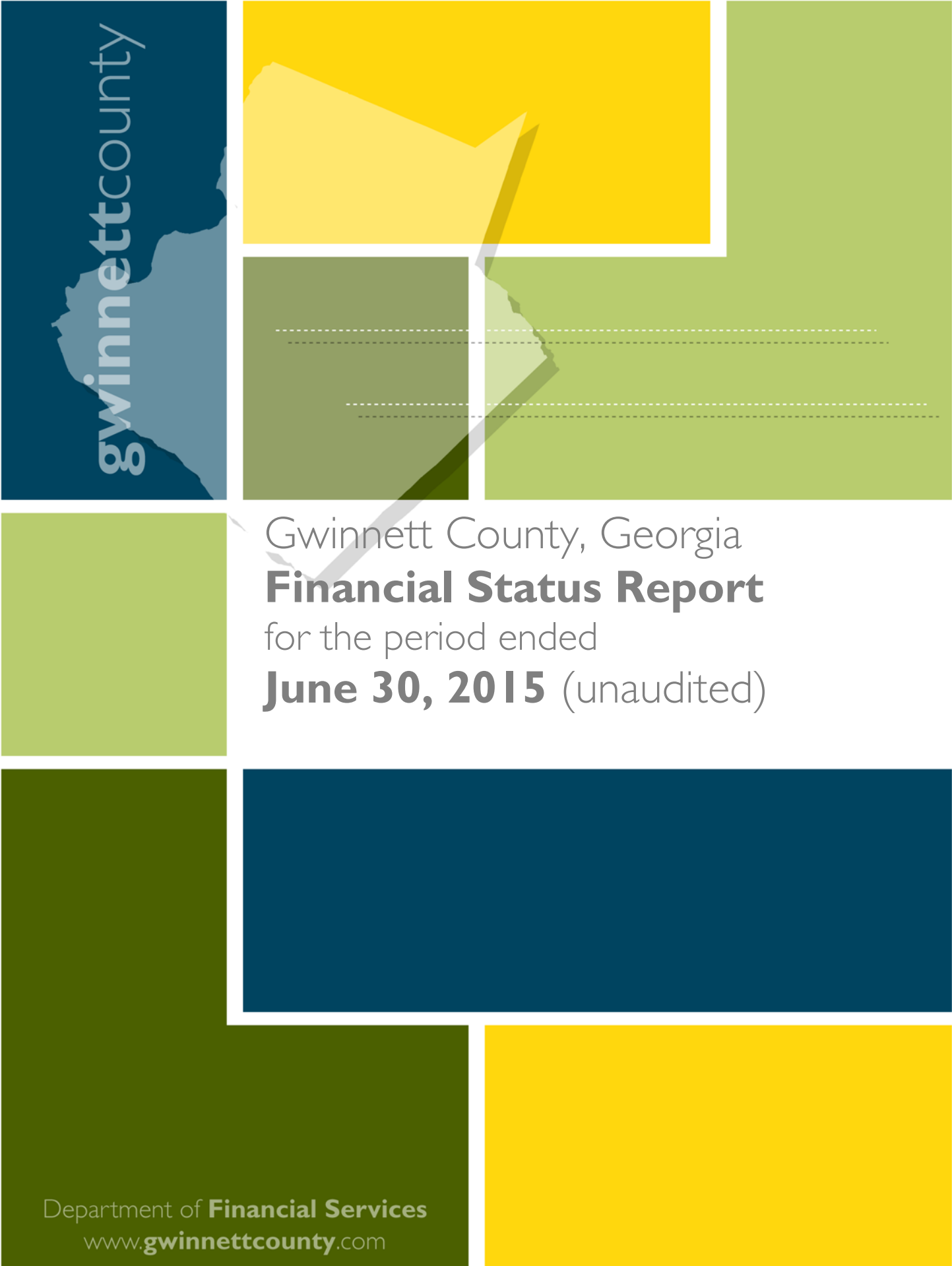




gwinnettcounty



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



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**gwinnettcounty**

**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:** July 22, 2015

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

This report, which includes unaudited information for the fiscal year through June 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 11
Budget Adjustments by Fund Schedule	Page 52

# Executive Summary

The Executive Summary begins with a mid-year update on the status of the County's operating funds and continues with a discussion of recent events affecting the County's finances. Notable events that occurred in June and early July included: 1) a small business workshop hosted by Gwinnett County's Purchasing Division and the Gwinnett Chamber of Commerce, and 2) the continuation of fiscal year 2016 budget preparation. An update on residential and commercial property tax appeals is also provided below.

## Mid-Year Financial Status Update

The overall status of the County's operating funds is generally favorable. Based on the percentage of the fiscal year that has lapsed, most funds are operating within their budgets, with expenses/expenditures at or below the 50 percent level expected this time of year.

The following funds have seen strengthening revenues through the middle of the year as a result of improvements in the local economy:

- **Development and Enforcement Services District Fund:**

Licenses and Permits revenues and Charges for Services revenues are coming in stronger than last year and are currently exceeding budgeted expectations. Licenses and Permits are up approximately 10 percent and Charges for Services are up approximately 34 percent when compared to last year. These increases are a result of a rise in development permits.

- **Fire and Emergency Medical Services District Fund:**

Licenses and Permits are up 16 percent when compared to last year. This is due to increases in fire safety inspections on new and existing construction and increases in plan review submittals.

- **Police Services District Fund:**

Increases in occupation tax revenues has driven collections \$1.8 million higher than the same period in 2014. While some of the increase is attributable to timing and efficiencies, it is also a result of an increase in gross business receipts.

- **Water and Sewer Operating Fund:**

Contributions and Donations are up \$1.8 million, or 21 percent, compared to last year due to an increase in system development charge revenues, which represent fees to help fund system improvements needed to meet the demand associated with new connections. These revenues have grown as construction activity increases in the County.

## **Small Business Workshop**

Gwinnett County's Purchasing Division, in partnership with the Gwinnett Chamber of Commerce, hosted an annual small business workshop, *How to Do Business with the County*, on June 17 at the University of Georgia's Gwinnett Campus. The free workshop gave business owners an opportunity to network with Gwinnett County buyers and to obtain valuable information about current and upcoming projects.

## **2016 Budget Preparation**

The fiscal year 2016 budget planning process continues. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2016 capital budgets. The capital review team convened on June 22 to begin the evaluation process, and a recommendation will be provided to the Chairman.

As of July 17, departments have submitted their operating budgets, including revenue estimates and decision package proposals. From August 31 through September 4, Departments and Elected Officials will present their business plans to the Chairman's Budget Review Team for consideration.

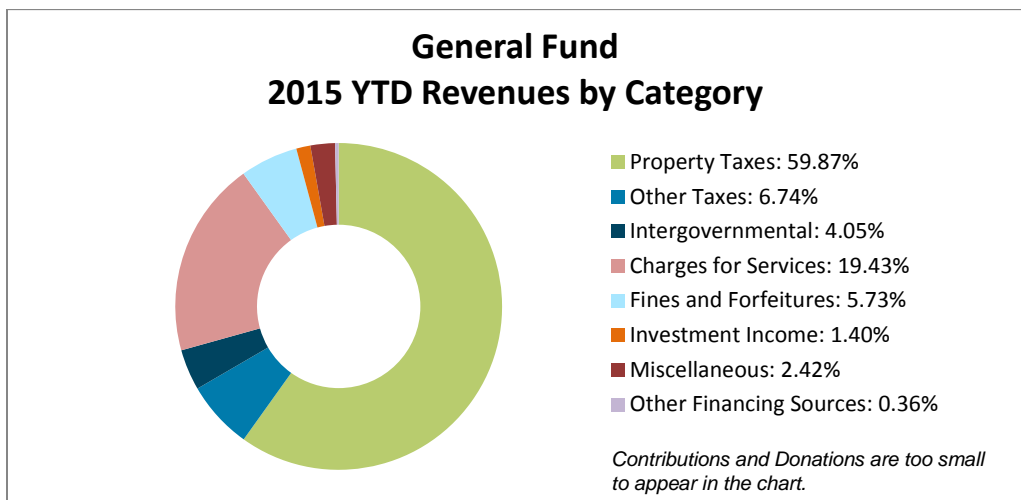
## **Residential and Commercial Property Tax Appeals**

Notices of Current Assessment for the 2015 tax year for residential and commercial properties were mailed on April 3, 2015. During the 45 day appeal period, taxpayers filed 9,280 residential and commercial real property tax appeals, a 50 percent decrease from the number of appeals filed last year. As of July 1, 21 percent of the appeals have been settled.

## General Fund (page 11)

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

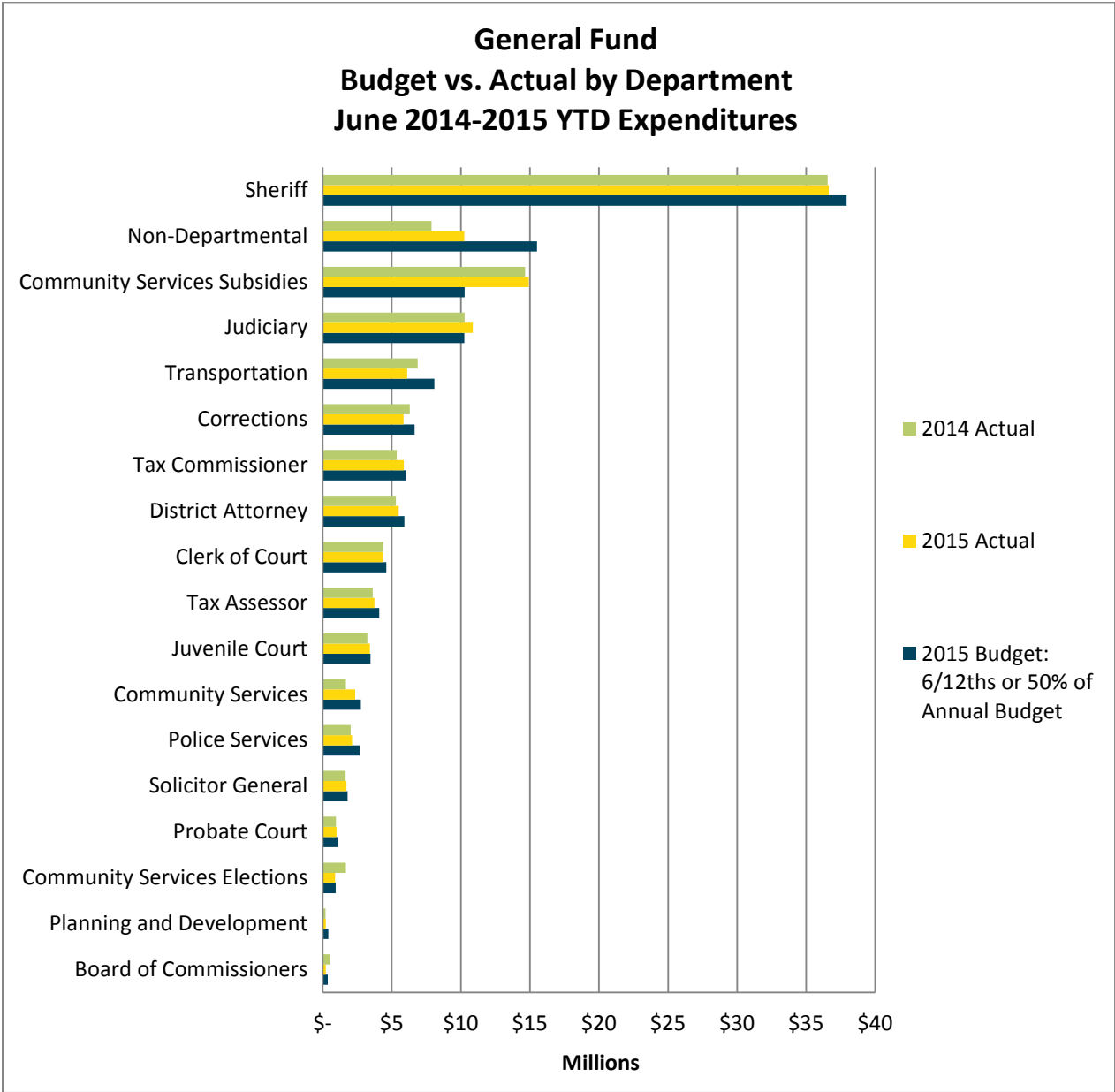
The overall financial status of the General Fund at mid-year is positive. Total revenues are coming in under budget, which is expected this time of year because property taxes, the fund's primary revenue source, are billed in the second half of the year. Total appropriations are currently coming in under budget, with 47 percent expended to date. However, appropriations are trending higher than last year. This is partially explained by License Support Agreements now being budgeted and paid out of departments' budgets; in previous years, these appropriations were budgeted and paid out of the Department of Information Technology Services in the Administrative Support Fund.



Current year motor vehicle taxes and prior year property taxes make up nearly 60 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.

Charges for Services in the General Fund, shown in the fund statement on page 11, are currently coming in under budgeted expectations. The variance is partially because these revenues are collected one month in arrears. Additionally, tax commissions, which make up 42 percent of the budget in this revenue category, are currently \$3.5 million under budget. This is expected because the majority of tax commissions are collected in the second half of the year.

Similarly, Fines and Forfeitures in the General Fund are currently coming in under budgeted expectations, which is primarily because they are also collected one month in arrears. After taking the one month revenue lag into consideration, however, these revenues are still slightly under budgeted expectations, and they are approximately \$450,000 lower than last year. The County will continue to monitor these revenues throughout the remainder of the year.



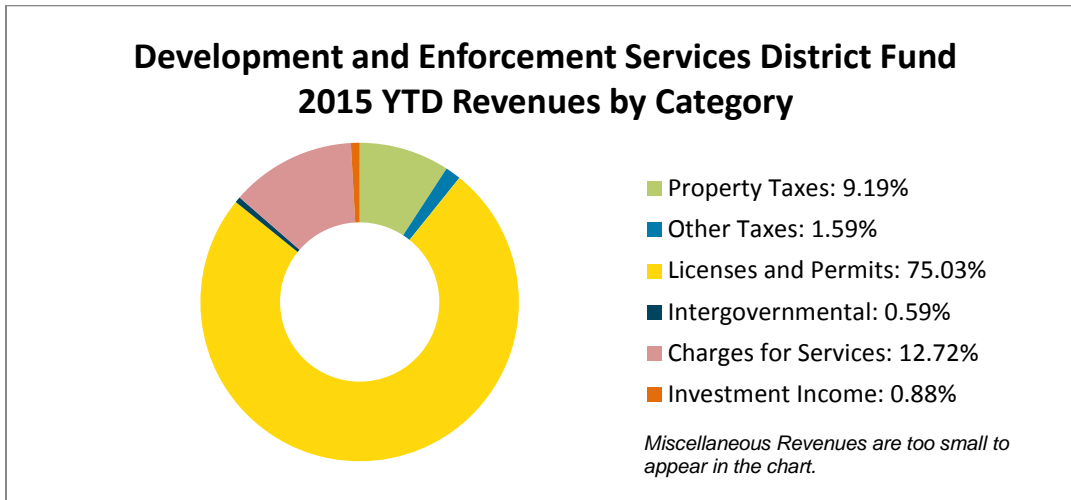
Non-Departmental expenditures are approximately 30 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and contributions to transit.

Community Services Subsidies are approximately 45 percent over budget through the middle of the year, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made three quarterly payments to most Community Services Subsidy recipients.

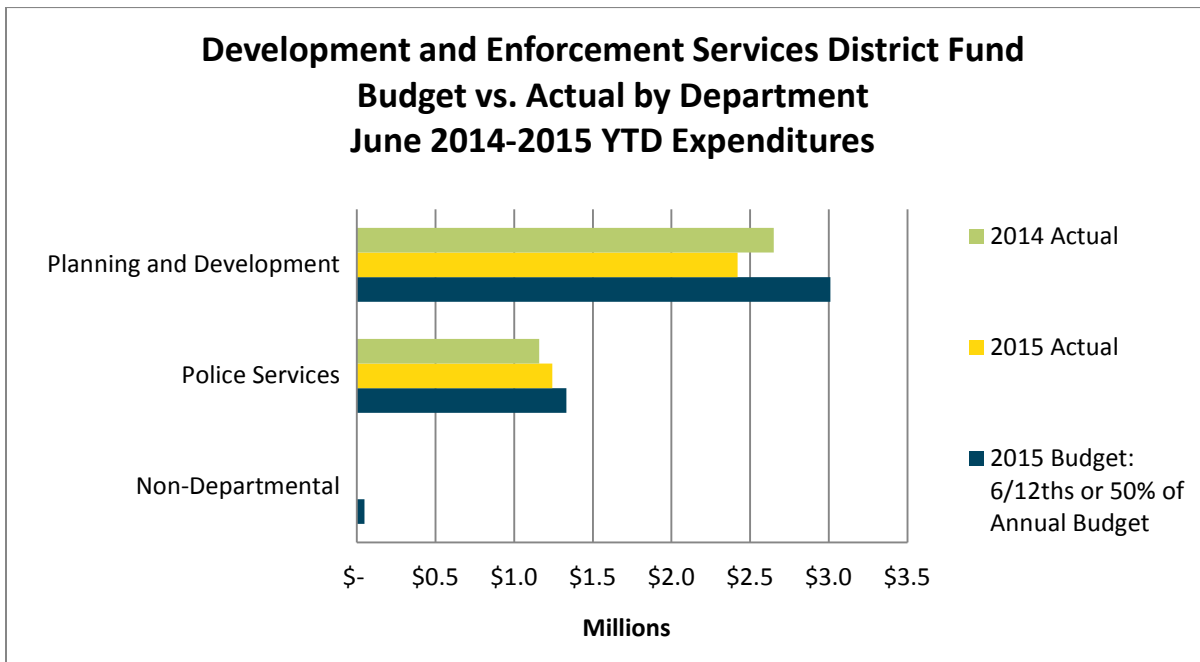
Judiciary expenditures are slightly over budget through the end of June, which is expected because budget is transferred from non-departmental reserves as needed to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

# Development and Enforcement Services District Fund (page 14)

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

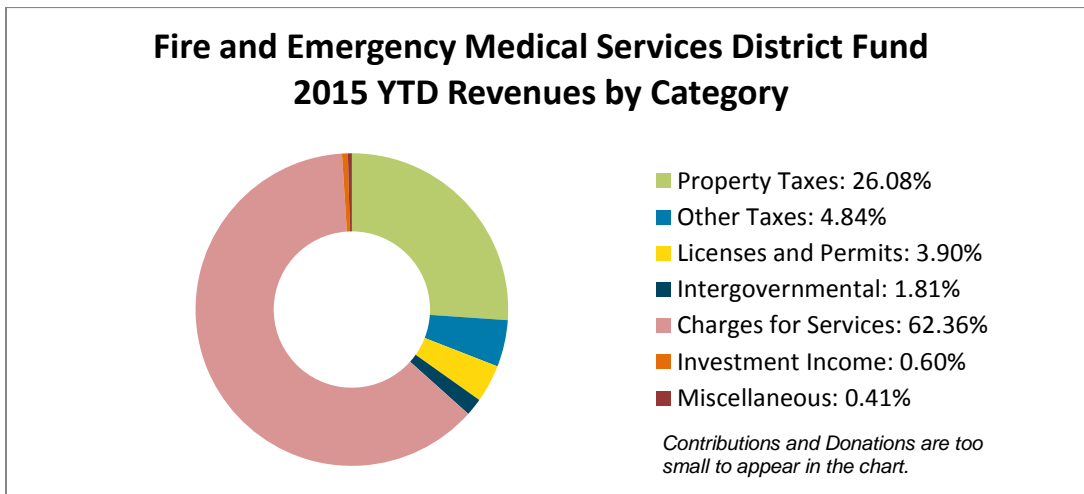


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.

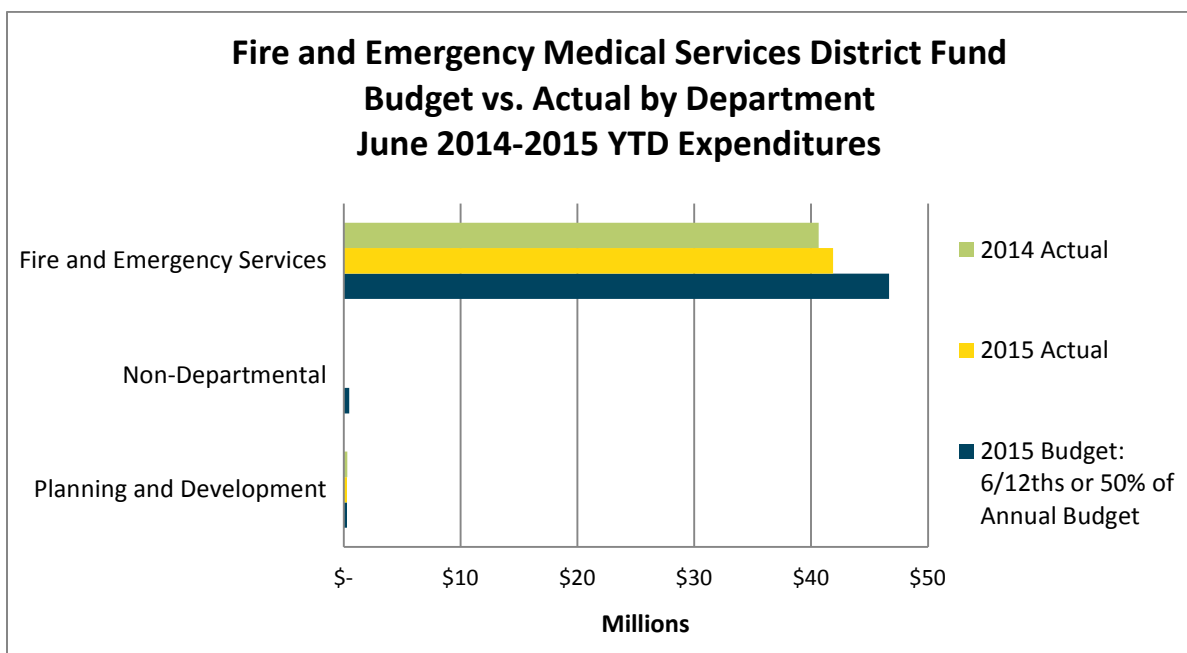


# Fire and Emergency Medical Services District Fund (page 15)

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



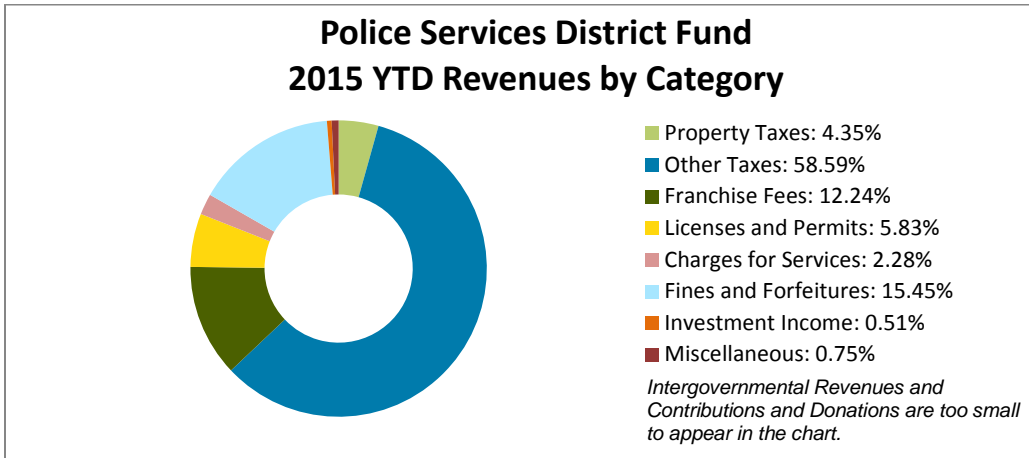
Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 80 percent of the fund's current annual budget.





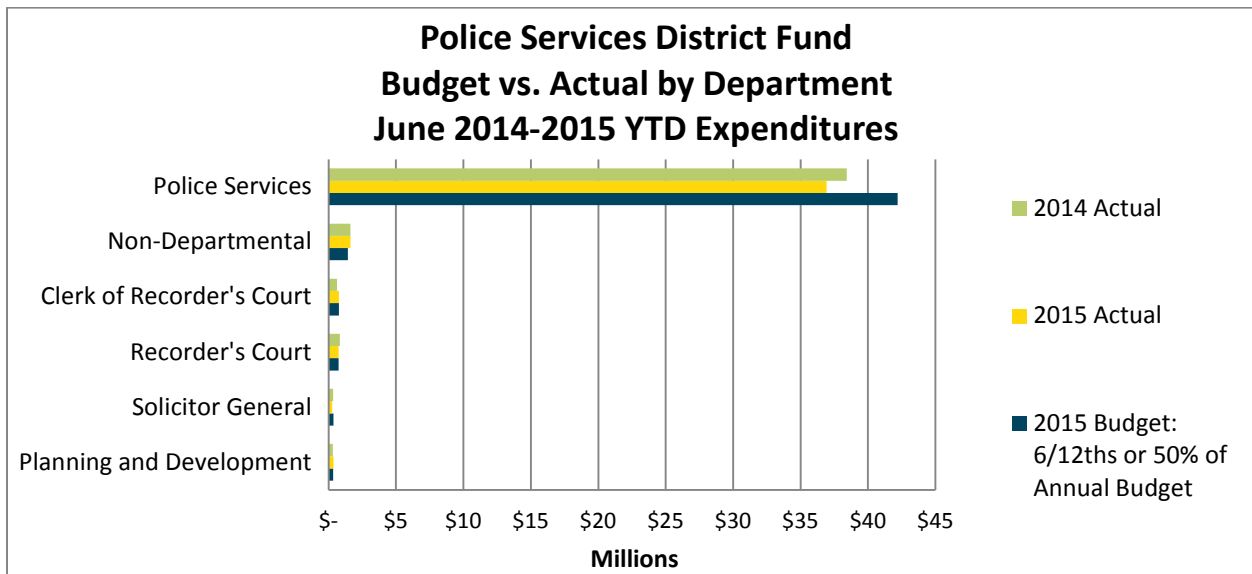
# Police Services District Fund (page 17)

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



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

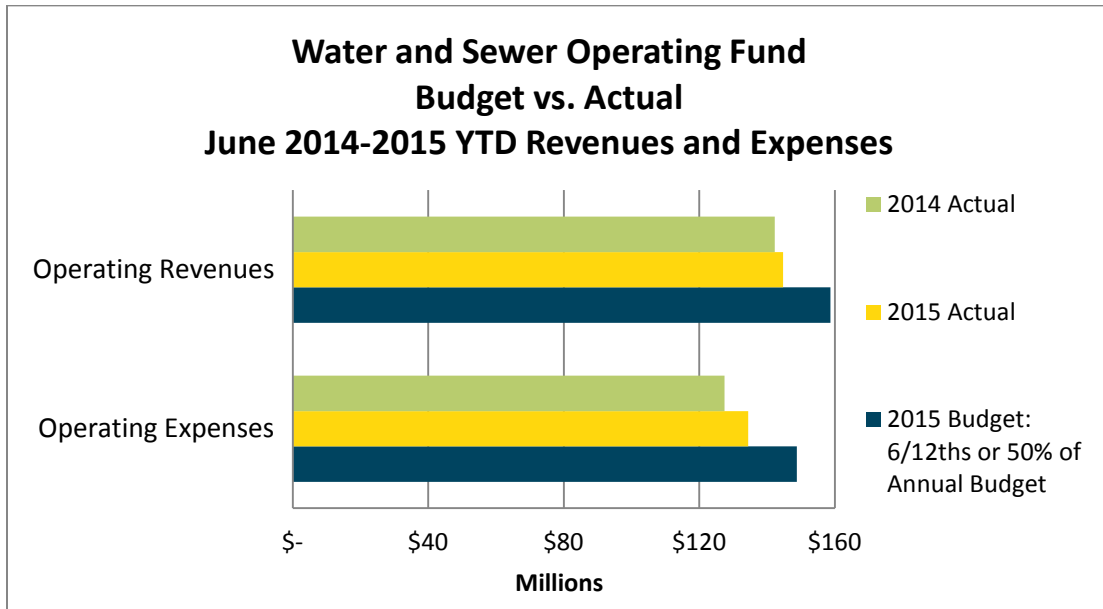
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately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



As shown in the chart above, non-departmental expenditures are currently coming in slightly over budget based on the percentage of the fiscal year that has lapsed. In accordance with the SDS agreement, the County has made annual payments totaling \$1,620,636 to the cities within the County providing their own police services.

# Water and Sewer Operating Fund (page 45)

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



Year-to-date Water and Sewer Operating Fund revenues through June 2015 came in approximately \$2.5 million above this same time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charge, sewer retail, and water base charge revenues.

Year-to-date Water and Sewer Operating Fund expenses through June 2015 came in approximately \$7.1 million above this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 8.8 percent, or \$14.0 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end. Consumption of water is seasonal in nature, and revenues are expected to increase in the coming months as demand increases with the warmer weather.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 9.6 percent, or \$14.3 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

## Other Funds

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

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

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

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## GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 24,802,341	11.60%	\$ 26,329,632	12.90%
Intergovernmental	2,843,219	2,843,219	1,509,328	53.09%	1,812,073	47.00%
Charges for Services	22,461,915	22,498,087	7,233,101	32.15%	6,865,564	26.99%
Fines and Forfeitures	5,442,405	5,454,405	2,131,712	39.08%	2,581,695	55.42%
Investment Income	513,291	513,291	520,751	101.45%	392,936	32.12%
Contributions and Donations	82,752	85,766	43,128	50.29%	25,716	28.63%
Miscellaneous	1,277,956	1,307,079	902,482	69.05%	1,096,977	78.25%
Other Financing Sources	197,864	197,864	132,226	66.83%	83,505	41.78%
<b>TOTAL REVENUES</b>	<b>\$ 246,606,396</b>	<b>\$ 246,686,705</b>	<b>\$ 37,275,069</b>	<b>15.11%</b>	<b>\$ 39,188,098</b>	<b>16.26%</b>
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 232,047	32.17%	\$ 555,718	37.26%
Tax Assessor	8,205,627	8,205,627	3,738,521	45.56%	3,612,941	41.51%
Tax Commissioner	12,081,242	12,117,414	5,866,272	48.41%	5,363,214	46.83%
Transportation	16,486,993	16,159,362	6,120,596	37.88%	6,877,049	42.11%
Planning and Development	836,845	836,845	218,699	26.13%	194,612	29.74%
Police Services	5,465,614	5,395,614	2,121,221	39.31%	2,023,086	40.58%
Corrections	13,376,297	13,312,739	5,863,055	44.04%	6,307,508	45.81%
Community Services	5,572,992	5,531,009	2,343,248	42.37%	1,678,077	39.82%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	634,575	75.00%	625,650	74.47%
Board of Health	1,564,391	1,564,391	1,173,293	75.00%	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,306	75.00%	41,305	75.00%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%	278,826	75.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	775,013	775,013	309,241	39.90%	329,581	42.70%
Library Subsidy	15,818,068	15,818,068	11,638,551	73.58%	11,505,218	74.86%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Gwinnett Sexual Assault Center	117,250	117,250	87,938	75.00%	-	-
<b>Total Community Services Subsidies</b>	<b>20,549,659</b>	<b>20,549,659</b>	<b>14,917,401</b>	<b>72.59%</b>	<b>14,651,673</b>	<b>73.63%</b>
Community Services - Elections	1,902,553	1,881,388	897,840	47.72%	1,685,146	31.48%
Juvenile Court	6,414,973	6,909,873	3,421,259	49.51%	3,236,819	47.87%
Sheriff	75,228,755	75,866,855	36,625,818	48.28%	36,553,168	48.53%
Clerk of Court	9,203,505	9,203,505	4,392,628	47.73%	4,379,929	46.37%
Judiciary	17,622,406	20,494,006	10,871,451	53.05%	10,269,243	52.75%
Probate Court	2,150,318	2,199,618	996,156	45.29%	961,110	46.39%
District Attorney	11,814,052	11,814,052	5,502,864	46.58%	5,301,163	46.39%
Solicitor General	3,590,357	3,596,157	1,728,353	48.06%	1,657,172	45.22%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,150,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	2,997,687	50.00%	1,000,000	50.00%

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**GENERAL FUND (001) continued**

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Contribution to Transit	4,819,572	4,819,572	2,409,786	50.00%	1,997,650	50.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,221,000	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	649,209	49.71%	721,438	58.26%
Other Miscellaneous	100,773	150,773	48,651	32.27%	49,524	34.52%
Other Post-Employment Benefit Reserve	-	12,037	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	106,010	68.39%	69,955	77.73%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,765,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,241,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	331,500	-	0.00%	-	0.00%
Pension Reserve	-	9,175	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	-	0.00%	-	0.00%
800 MHZ Maintenance	2,883,874	2,883,874	2,536,404	87.95%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	112,118	56.75%	109,152	56.22%
Total Non-Departmental	35,085,530	31,006,142	10,259,865	33.09%	7,876,284	29.78%
Appropriations without Contribution to Fund Balance	246,308,949	245,801,096	116,117,294	47.24%	113,183,912	46.88%
Contribution to Fund Balance	297,447	885,609	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 246,606,396</b>	<b>\$ 246,686,705</b>	<b>\$ 116,117,294</b>	<b>47.07%</b>	<b>\$ 113,183,912</b>	<b>46.88%</b>
Projected Fund Balance December 31	<b>\$ 143,797,705</b>	<b>\$ 144,385,867</b>				
Fund Balance as of Report Date			<b>\$ 64,658,033</b>			

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## 2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 387,403	6.33%	\$ 387,274	6.61%
Intergovernmental	26,140	26,140	14,343	54.87%	10,226	54.34%
Investment Income	-	-	5,601	-	9	9.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 407,347</b>	<b>6.63%</b>	<b>\$ 397,509</b>	<b>6.76%</b>
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 3,852,738	93.01%	\$ 3,800,288	91.06%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	3,852,738	93.01%	3,800,288	91.06%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 3,852,738</b>	<b>62.73%</b>	<b>\$ 3,800,288</b>	<b>64.66%</b>
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 9,506,894			

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## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 259,168	4.27%	\$ 281,896	4.86%
Licenses and Permits	3,031,775	3,031,775	1,804,952	59.53%	1,644,034	64.81%
Intergovernmental	24,666	24,666	14,249	57.77%	9,319	-
Charges for Services	411,218	411,218	305,917	74.39%	228,944	70.76%
Investment Income	21,002	21,002	21,257	101.21%	3,001	10.63%
Miscellaneous	-	-	1,311	-	4,652	-
Other Financing Sources	362,258	362,258	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 2,406,854</b>	<b>24.25%</b>	<b>\$ 2,171,846</b>	<b>23.93%</b>
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 6,022,656	\$ 2,420,906	40.20%	\$ 2,650,921	42.69%
Police Services	2,677,058	2,662,501	1,242,217	46.66%	1,159,193	46.04%
Non-Departmental	85,500	98,357	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,783,514	3,663,123	41.70%	3,810,114	43.21%
Contribution to Fund Balance	939,633	1,142,690	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 3,663,123</b>	<b>36.90%</b>	<b>\$ 3,810,114</b>	<b>41.98%</b>
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,210,524				
Fund Balance as of Report Date			\$ 6,811,565			

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## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fire and Emergency Services	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 3,259,985	4.14%	\$ 3,607,566	4.79%
Licenses and Permits	701,282	701,282	411,285	58.65%	355,415	48.27%
Intergovernmental	346,938	346,938	190,675	54.96%	135,710	-
Charges for Services	13,831,285	13,831,285	6,573,904	47.53%	5,832,613	41.04%
Investment Income	68,438	68,438	63,760	93.16%	13,698	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	28,500	42,837	150.31%	152,036	195.52%
Other Financing Sources	3,220,068	3,220,068	-	0.00%	616	0.02%
<b>TOTAL REVENUES</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 10,542,546</b>	<b>10.88%</b>	<b>\$ 10,097,754</b>	<b>10.77%</b>
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 277,437	49.10%	\$ 302,461	49.43%
Fire and Emergency Services	94,274,048	93,324,421	41,864,713	44.86%	40,645,793	44.58%
Non-Departmental	920,200	964,166	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	94,853,583	42,142,150	44.43%	40,948,254	44.16%
Contribution to Fund Balance	1,145,438	2,068,604	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 42,142,150</b>	<b>43.48%</b>	<b>\$ 40,948,254</b>	<b>43.67%</b>
Projected Fund Balance December 31	\$ 45,513,280	\$ 46,436,446				
Fund Balance as of Report Date			\$ 12,768,238			



# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 2,274	56.02%	\$ 2,433	43.42%
Revenues without Use of Fund Balance	4,059	4,059	2,274	56.02%	2,433	43.42%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 2,274</b>	<b>9.16%</b>	<b>\$ 2,433</b>	<b>10.24%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 1,735	6.99%	\$ 2,787	11.73%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 1,735</b>	<b>6.99%</b>	<b>\$ 2,787</b>	<b>11.73%</b>
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Fund Balance as of Report Date			\$ 798,886			

# 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 19,831,116	36.36%	\$ 17,824,857	33.89%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	1,537,273	38.63%	1,422,600	32.93%
Intergovernmental	143,519	143,519	80,186	55.87%	56,195	-
Charges for Services	1,225,119	1,225,119	601,749	49.12%	634,587	49.92%
Fines and Forfeitures	9,929,773	9,929,773	4,075,560	41.04%	4,615,523	48.61%
Contributions and Donations	-	-	23,182	-	-	-
Investment Income	139,301	139,301	135,410	97.21%	32,022	89.92%
Miscellaneous	245,333	245,333	198,201	80.79%	277,239	133.04%
Other Financing Sources	1,610,034	1,610,034	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 26,482,677</b>	<b>26.76%</b>	<b>\$ 24,863,023</b>	<b>25.69%</b>
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 367,940	52.99%	\$ 314,821	42.58%
Police Services	85,370,718	84,377,103	36,939,084	43.78%	38,413,165	43.29%
Recorder's Court	1,473,507	1,510,562	752,817	49.84%	842,531	48.54%
Solicitor General	751,210	751,210	259,933	34.60%	341,209	53.31%
Clerk of Recorder's Court	1,551,194	1,551,194	761,240	49.07%	629,132	46.13%
Non-Departmental	2,919,161	2,875,251	1,620,636	56.37%	1,620,636	56.59%
Appropriations without Contribution to Fund Balance	92,760,083	91,759,613	40,701,650	44.36%	42,161,494	43.88%
Contribution to Fund Balance	6,197,099	7,197,569	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 40,701,650</b>	<b>41.13%</b>	<b>\$ 42,161,494</b>	<b>43.56%</b>
Projected Fund Balance December 31	\$ 49,590,224	\$ 50,590,694				
Fund Balance as of Report Date			\$ 29,174,152			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 1,535,638	6.13%	\$ 1,531,950	6.65%
Intergovernmental	103,477	103,477	56,774	54.87%	40,483	76.66%
Charges for Services	4,015,471	4,015,471	2,218,220	55.24%	2,203,219	55.67%
Investment Income	52,375	52,375	35,162	67.14%	12,492	42.90%
Contributions and Donations	2,600	9,220	7,110	77.11%	-	0.00%
Miscellaneous	2,044,169	2,044,169	1,297,013	63.45%	1,253,952	69.86%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,308,870</b>	<b>\$ 31,315,490</b>	<b>\$ 5,149,917</b>	<b>16.45%</b>	<b>\$ 5,042,096</b>	<b>17.46%</b>
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,045,033	\$ 13,589,096	43.77%	\$ 12,690,609	44.39%
Support Services	150,491	150,491	70,296	46.71%	71,434	50.53%
Non-Departmental	15,000	18,347	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,213,871	13,659,392	43.76%	12,762,043	44.39%
Contribution to Fund Balance	3,769	101,619	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,308,870</b>	<b>\$ 31,315,490</b>	<b>\$ 13,659,392</b>	<b>43.62%</b>	<b>\$ 12,762,043</b>	<b>44.20%</b>
Projected Fund Balance December 31	\$ 15,899,954	\$ 15,997,804				
Fund Balance as of Report Date			\$ 7,386,710			

# YTD financial report 2015 gwinnettcounty

## 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			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ 379,608	\$ 379,608				
Fund Balance as of Report Date			\$ 379,608			

# 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			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
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				
Fund Balance as of Report Date			\$ 89,489			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcounty

## 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			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcounty

## 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			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			



# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 1,656	1.41%	\$ 1,873	1.60%
Investment Income	5,899	5,899	3,609	61.18%	1,325	36.00%
<b>TOTAL REVENUES</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 5,265</b>	<b>4.27%</b>	<b>\$ 3,198</b>	<b>2.65%</b>
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 37,433	30.92%	\$ 26,254	42.00%
Appropriations without Contribution to Fund Balance	121,065	121,065	37,433	30.92%	26,254	42.00%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 37,433</b>	<b>30.35%</b>	<b>\$ 26,254</b>	<b>21.76%</b>
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,233,238			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,889,401	\$ 77,281	1.12%	\$ 113,455	1.66%
Investment Income	8,542	8,542	5,593	65.48%	4,064	66.64%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,897,943	82,874	1.20%	138,863	2.04%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,742,625</b>	<b>\$ 7,747,394</b>	<b>\$ 82,874</b>	<b>1.07%</b>	<b>\$ 138,863</b>	<b>1.86%</b>
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,747,394	\$ 2,915,620	37.63%	\$ 2,959,316	39.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,742,625</b>	<b>\$ 7,747,394</b>	<b>\$ 2,915,620</b>	<b>37.63%</b>	<b>\$ 2,959,316</b>	<b>39.67%</b>
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Deficit as of Report Date			\$ (305,549)			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 311,972	33.79%	\$ 312,868	39.19%
Investment Income	-	-	1,349	-	869	50.49%
Revenues without Use of Fund Balance	923,321	923,321	313,321	33.93%	313,737	39.21%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 313,321</b>	<b>32.64%</b>	<b>\$ 313,737</b>	<b>16.47%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 182,326	18.99%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 182,326</b>	<b>18.99%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,762,169			

# YTD financial report 2015 gwinnettcounty

## CORRECTIONS INMATE WELFARE FUND (085)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 38,965	54.50%	\$ 37,898	54.53%
Miscellaneous	7,700	7,700	3,684	47.84%	3,828	49.08%
<b>TOTAL REVENUES</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ 42,649</b>	<b>53.85%</b>	<b>\$ 41,726</b>	<b>53.98%</b>
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 18,948	25.17%	\$ 24,806	30.43%
Appropriations without Contribution to Fund Balance	75,279	75,279	18,948	25.17%	24,806	30.43%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ 18,948</b>	<b>23.92%</b>	<b>\$ 24,806</b>	<b>30.43%</b>
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 129,543			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 396,190	41.96%	\$ 399,006	45.76%
Investment Income	-	-	817	-	616	39.90%
Miscellaneous	-	-	1,049	-	3,038	-
Revenues without Use of Fund Balance	944,147	944,147	398,056	42.16%	402,660	46.10%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 398,056</b>	<b>33.16%</b>	<b>\$ 402,660</b>	<b>32.46%</b>
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 203,790	38.13%	\$ 225,045	45.73%
Solicitor General	665,979	665,979	252,098	37.85%	257,726	34.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 455,888</b>	<b>37.98%</b>	<b>\$ 482,771</b>	<b>38.92%</b>
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,314,180			

# 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 316	157.21%
Investment Income	-	86	142	165.12%	2,453	460.23%
Revenues without Use of Fund Balance	-	86	142	165.12%	2,769	377.25%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 215,086</b>	<b>\$ 142</b>	<b>0.07%</b>	<b>\$ 2,769</b>	<b>1.29%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 215,086	\$ 28,786	13.38%	\$ 77,761	36.13%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 215,086</b>	<b>\$ 28,786</b>	<b>13.38%</b>	<b>\$ 77,761</b>	<b>36.13%</b>
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 331,870			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 7,305,622	52.44%	\$ 6,690,670	50.80%
Investment Income	135,320	135,320	79,230	58.55%	86,579	70.36%
Miscellaneous	-	-	2,399	-	11,319	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	7,387,251	52.51%	6,788,568	51.06%
Use of Fund Balance	5,422,141	4,986,089	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 19,489,773</b>	<b>\$ 19,053,721</b>	<b>\$ 7,387,251</b>	<b>38.77%</b>	<b>\$ 6,788,568</b>	<b>38.17%</b>
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,341,263	\$ 6,321,178	41.20%	\$ 5,842,156	40.91%
Non-Departmental	3,700,000	3,712,458	3,417,801	92.06%	3,220,837	91.93%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,489,773</b>	<b>\$ 19,053,721</b>	<b>\$ 9,738,979</b>	<b>51.11%</b>	<b>\$ 9,062,993</b>	<b>50.96%</b>
Projected Fund Balance December 31	\$ 21,460,733	\$ 21,896,785				
Fund Balance as of Report Date			\$ 24,531,146			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 24,762	42.85%	\$ 24,292	38.10%
<b>TOTAL REVENUES</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 24,762</b>	<b>42.85%</b>	<b>\$ 24,292</b>	<b>38.10%</b>
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 29,171	56.57%	\$ 24,110	37.83%
Appropriations without Contribution to Fund Balance	51,569	51,569	29,171	56.57%	24,110	37.83%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 29,171</b>	<b>50.48%</b>	<b>\$ 24,110</b>	<b>37.82%</b>
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 95,274			



# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenue:						
Fines and Forfeitures	\$ -	\$ 137,087	\$ 137,833	100.54%	\$ 67,367	187.76%
Revenues without Use of Fund Balance	-	137,087	137,833	100.54%	67,367	187.76%
Use of Fund Balance	1,034,149	897,062	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 137,833</b>	<b>13.33%</b>	<b>\$ 67,367</b>	<b>6.02%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 175,469	16.97%	\$ 274,817	24.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 175,469</b>	<b>16.97%</b>	<b>\$ 274,817</b>	<b>24.56%</b>
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,755,733				
Fund Balance as of Report Date			\$ 2,615,159			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenue:						
Fines and Forfeitures	\$ -	\$ 124,110	\$ 124,782	100.54%	\$ 224,268	120.05%
Miscellaneous	-	-	50	-	980	-
Revenues without Use of Fund Balance	-	124,110	124,832	100.58%	225,248	120.57%
Use of Fund Balance	880,240	756,130	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 124,832</b>	<b>14.18%</b>	<b>\$ 225,248</b>	<b>25.69%</b>
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 210,186	23.88%	\$ 123,241	14.06%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 210,186</b>	<b>23.88%</b>	<b>\$ 123,241</b>	<b>14.06%</b>
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,113,086				
Fund Balance as of Report Date			\$ 2,783,862			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 265,591	47.70%	\$ 274,352	59.93%
Revenues without Use of Fund Balance	556,788	556,788	265,591	47.70%	274,352	59.93%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 265,591</b>	<b>47.58%</b>	<b>\$ 274,352</b>	<b>47.80%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 253,211	45.36%	\$ 147,160	25.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 253,211</b>	<b>45.36%</b>	<b>\$ 147,160</b>	<b>25.64%</b>
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,339,433			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 28,293	\$ 28,293	100.00%	\$ 30,427	213.06%
Investment Income	-	61	106	173.77%	72	31.03%
Revenues without Use of Fund Balance	-	28,354	28,399	100.16%	30,499	210.15%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 103,354</b>	<b>\$ 28,399</b>	<b>27.48%</b>	<b>\$ 30,499</b>	<b>47.28%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 103,354	\$ 2,915	2.82%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 103,354</b>	<b>\$ 2,915</b>	<b>2.82%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 286,276			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 109,160	\$ 118,386	108.45%	\$ 115,617	111.47%
Investment Income	-	124	215	173.39%	298	33.83%
Revenues without Use of Fund Balance	-	109,284	118,601	108.53%	115,915	110.82%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 259,284</b>	<b>\$ 118,601</b>	<b>45.74%</b>	<b>\$ 115,915</b>	<b>45.53%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 259,284	\$ 10,878	4.20%	\$ 184,117	72.32%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 259,284</b>	<b>\$ 10,878</b>	<b>4.20%</b>	<b>\$ 184,117</b>	<b>72.32%</b>
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 528,447			

# 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,559	\$ 5,560	100.02%	\$ -	-
Investment Income	-	34	59	173.53%	61	37.20%
Other Financing Sources	-	-	-	-	2,025	-
Revenues without Use of Fund Balance	-	5,593	5,619	100.46%	2,086	1271.95%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 80,593</b>	<b>\$ 5,619</b>	<b>6.97%</b>	<b>\$ 2,086</b>	<b>1.92%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ 10,000	9.19%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 80,593</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 10,000</b>	<b>9.19%</b>
Projected Fund Balance December 31	\$ 64,094	\$ 64,094				
Fund Balance as of Report Date			\$ 144,713			

# YTD financial report 2015 gwinnettcounty

## 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 received 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 382,310	46.34%	\$ 421,988	51.15%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	490,937	48.89%	491,066	50.37%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	1,673,247	63.64%	1,313,054	59.68%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 1,673,247</b>	<b>62.47%</b>	<b>\$ 1,313,054</b>	<b>48.83%</b>
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 1,648,423	61.54%	\$ 1,633,128	60.73%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 1,648,423</b>	<b>61.54%</b>	<b>\$ 1,633,128</b>	<b>60.73%</b>
Projected Fund Balance December 31	\$ 967,312	\$ 967,312				
Fund Balance as of Report Date			\$ 1,041,599			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 20,000	200.00%	\$ 23,720	158.13%
<b>TOTAL REVENUES</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>200.00%</b>	<b>\$ 23,720</b>	<b>158.13%</b>
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Fund Balance as of Report Date			\$ 201,883			



# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 3,739,926	51.61%	\$ 3,376,954	48.91%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	2,887	240.58%	607	7.59%
Revenues without Use of Fund Balance	7,247,884	7,247,884	3,742,813	51.64%	3,377,561	48.86%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,618,070</b>	<b>\$ 7,618,070</b>	<b>\$ 3,742,813</b>	<b>49.13%</b>	<b>\$ 3,377,561</b>	<b>47.55%</b>
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 1,502,938	55.87%	\$ 1,573,683	72.54%
Gwinnett Center Debt	4,928,005	4,928,005	1,276,503	25.90%	1,324,703	26.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,618,070</b>	<b>\$ 7,618,070</b>	<b>\$ 2,779,441</b>	<b>36.48%</b>	<b>\$ 2,898,386</b>	<b>40.80%</b>
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 8,516,892			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 86,447	64.03%	\$ 79,945	59.22%
Miscellaneous - Rents	720,000	720,000	458,738	63.71%	391,201	54.76%
Revenues without Use of Net Position	855,000	855,000	545,185	63.76%	471,146	55.47%
Use of Net Position	87,444	87,444	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 545,185</b>	<b>57.85%</b>	<b>\$ 471,146</b>	<b>54.73%</b>
Appropriations:						
Transportation*	\$ 942,444	\$ 942,444	\$ 380,360	40.36%	\$ 357,703	41.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 380,360</b>	<b>40.36%</b>	<b>\$ 357,703</b>	<b>41.56%</b>
Projected Net Position December 31	\$ 687,921	\$ 687,921				
Net Position as of Report Date			\$ 940,190			

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

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,476,574	42.06%	\$ 1,698,784	46.61%
Investment Income	8,800	8,800	4,455	50.63%	1,526	12.39%
Miscellaneous	22,000	22,000	8,390	38.14%	128,239	46.85%
Other Financing Sources	4,819,572	4,819,572	2,409,786	50.00%	1,997,650	50.00%
Revenues without Use of Net Position	8,361,376	8,361,376	3,899,205	46.63%	3,826,199	48.27%
Use of Net Position	496,913	496,913	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 3,899,205</b>	<b>44.02%</b>	<b>\$ 3,826,199</b>	<b>48.27%</b>
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 20,533	19.20%	\$ 30,972	39.89%
Transportation	8,751,365	8,751,365	3,275,385	37.43%	3,193,796	40.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 3,295,918</b>	<b>37.21%</b>	<b>\$ 3,224,768</b>	<b>40.91%</b>
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 1,141,684			

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ 180,695	24.09%	\$ 181,076	25.15%
Charges for Services	42,667,577	42,667,577	21,637,462	50.71%	21,266,305	52.73%
Investment Income	202,986	202,986	167,832	82.68%	122,209	32.68%
Miscellaneous	50	50	1	2.00%	907	1814.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 21,985,990</b>	<b>50.40%</b>	<b>\$ 21,570,497</b>	<b>52.07%</b>
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 487,444	32.48%	\$ 636,442	36.99%
Payments to Haulers	40,677,286	40,677,286	16,374,424	40.25%	16,006,452	41.74%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	16,861,868	39.98%	16,642,894	41.54%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 16,861,868</b>	<b>38.66%</b>	<b>\$ 16,642,894</b>	<b>40.18%</b>
Projected Net Position December 31	\$ 12,492,169	\$ 12,509,071				
Net Position as of Report Date			\$ 16,191,110			

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

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## STORMWATER OPERATING FUND (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 428,781	1.37%	\$ 485,131	1.58%
Investment Income	48,868	48,868	74,741	152.94%	9,018	24.03%
Miscellaneous	20,150	20,150	1,412	7.01%	18,143	129.59%
<b>TOTAL REVENUES</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 504,934</b>	<b>1.61%</b>	<b>\$ 512,292</b>	<b>1.67%</b>
Appropriations:						
Planning and Development	\$ 492,356	\$ 460,691	\$ 183,075	39.74%	\$ 179,516	38.49%
Water Resources*	30,584,141	30,433,676	3,524,955	11.58%	8,774,146	42.96%
Non-Departmental	30,000	38,181	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,932,548	3,708,030	11.99%	8,953,662	42.80%
Working Capital Reserve	190,561	364,510	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 3,708,030</b>	<b>11.85%</b>	<b>\$ 8,953,662</b>	<b>29.10%</b>
Projected Net Position December 31	\$ 21,003,162	\$ 21,177,111				
Net Position as of Report Date			\$ 17,609,505			

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

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 133,512,313	44.64%	\$ 133,247,999	45.24%
Investment Income	333,457	333,457	269,962	80.96%	26,740	26.80%
Contributions and Donations	17,870,000	17,870,000	10,655,032	59.63%	8,813,231	73.44%
Miscellaneous	240,000	240,000	346,396	144.33%	159,524	39.49%
<b>TOTAL REVENUES</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 144,783,703</b>	<b>45.60%</b>	<b>\$ 142,247,494</b>	<b>46.33%</b>
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,106,738	\$ 472,250	42.67%	\$ 584,451	47.36%
Water Resources*	297,134,628	296,334,977	134,021,518	45.23%	126,831,724	46.09%
Non-Departmental	50,000	95,215	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,536,930	134,493,768	45.20%	127,416,175	46.08%
Working Capital Reserve	19,147,164	19,991,527	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 134,493,768</b>	<b>42.36%</b>	<b>\$ 127,416,175</b>	<b>41.50%</b>
Projected Net Position December 31	\$ 101,000,959	\$ 101,845,322				
Net Position as of Report Date			\$ 92,143,730			

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

# YTD financial report 2015 gwinnettcounty

## 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 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 15,643,687	\$ 15,643,687	\$ 15,643,687			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 19,675,443	49.97%	\$ 25,349,294	50.00%
Investment Income	65,087	65,087	40,394	62.06%	4,950	32.18%
Miscellaneous	1,424,802	1,424,802	724,955	50.88%	785,837	50.97%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	20,458,664	50.07%	26,140,081	50.02%
Use of Net Position	9,626,129	9,115,373	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 50,486,779</b>	<b>\$ 49,976,023</b>	<b>\$ 20,458,664</b>	<b>40.94%</b>	<b>\$ 26,140,081</b>	<b>50.02%</b>
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,454,130	\$ 1,696,597	38.09%	\$ 1,558,033	38.28%
Financial Services	7,905,530	7,812,401	3,580,475	45.83%	3,454,940	46.65%
Human Resources	3,359,705	3,316,983	1,403,089	42.30%	1,278,664	40.71%
Information Technology	22,328,293	22,118,490	10,448,306	47.24%	12,823,247	50.19%
Law	2,173,320	2,173,320	1,021,223	46.99%	740,751	38.76%
Support Services	9,523,380	9,360,580	3,881,566	41.47%	3,823,610	41.87%
Non-Departmental	721,500	740,119	139,494	18.85%	121,412	16.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,486,779</b>	<b>\$ 49,976,023</b>	<b>\$ 22,170,750</b>	<b>44.36%</b>	<b>\$ 23,800,657</b>	<b>45.81%</b>
Projected Net Position December 31	\$ 6,017,558	\$ 6,528,314				
Net Position as of Report Date			\$ 13,931,601			

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## AUTO LIABILITY FUND (606)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 499,999	50.00%	\$ 500,006	50.00%
Investment Income	11,000	11,000	7,552	68.65%	(114)	-1.16%
Revenues without Use of Net Position	1,011,000	1,011,000	507,551	50.20%	499,892	49.50%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 507,551</b>	<b>49.99%</b>	<b>\$ 499,892</b>	<b>47.53%</b>
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 247,728	24.40%	\$ 345,421	32.84%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 247,728</b>	<b>24.40%</b>	<b>\$ 345,421</b>	<b>32.84%</b>
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,333,572			



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## FLEET MANAGEMENT FUND (610)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 2,265,765	\$ 2,265,765	\$ 2,265,765			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 2,327,966	39.15%	\$ 2,748,120	43.53%
Miscellaneous	282,000	282,000	260,499	92.38%	264,686	89.24%
<b>TOTAL REVENUES</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 2,588,465</b>	<b>41.56%</b>	<b>\$ 3,012,806</b>	<b>45.58%</b>
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 2,666,281	44.10%	\$ 2,773,417	46.43%
Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	2,666,281	44.09%	2,773,417	46.33%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 2,666,281</b>	<b>42.81%</b>	<b>\$ 2,773,417</b>	<b>41.96%</b>
Projected Net Position December 31	\$ 2,388,422	\$ 2,446,836				
Net Position as of Report Date			\$ 2,187,949			

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## GROUP SELF-INSURANCE FUND (605)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 20,931,931	47.02%	\$ 19,026,686	46.69%
Investment Income	144,605	144,605	136,365	94.30%	75,070	51.00%
Miscellaneous	-	-	398,126	-	135,235	-
Revenues without Use of Net Position	44,664,270	44,664,270	21,466,422	48.06%	19,236,991	47.04%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 21,466,422</b>	<b>44.14%</b>	<b>\$ 19,236,991</b>	<b>39.98%</b>
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 20,822,129	42.82%	\$ 22,082,609	45.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 20,822,129</b>	<b>42.82%</b>	<b>\$ 22,082,609</b>	<b>45.89%</b>
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 35,725,681			

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## RISK MANAGEMENT FUND (602)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 1,252,071	50.00%	\$ 1,750,003	50.00%
Investment Income	96,000	96,000	55,316	57.62%	71,721	49.67%
Miscellaneous	-	-	9,415	-	5,601	-
Revenues without Use of Net Position	2,600,142	2,600,142	1,316,802	50.64%	1,827,325	50.14%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 1,316,802</b>	<b>19.04%</b>	<b>\$ 1,827,325</b>	<b>26.65%</b>
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 4,306,471	62.28%	\$ 4,105,397	59.87%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 4,306,471</b>	<b>62.28%</b>	<b>\$ 4,105,397</b>	<b>59.87%</b>
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,118,770			

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## WORKERS' COMPENSATION FUND (604)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 6/30/2015	Actuals YTD as of 6/30/2015		Actuals YTD as of 6/30/2014	% Actual to 6/30/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 1,100,000	50.00%	\$ 2,006,793	50.17%
Investment Income	40,000	40,000	56,283	140.71%	38,383	58.37%
Miscellaneous	-	-	-	-	6,995	-
Revenues without Use of Net Position	2,240,000	2,240,000	1,156,283	51.62%	2,052,171	50.48%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 1,156,283</b>	<b>26.79%</b>	<b>\$ 2,052,171</b>	<b>32.56%</b>
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 1,315,667	30.48%	\$ 2,179,702	34.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 1,315,667</b>	<b>30.48%</b>	<b>\$ 2,179,702</b>	<b>34.58%</b>
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,750,198			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 06/30/2015

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

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Contributions and Donations	2,600	9,220	6,620	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
<i>Subtotal</i>			6,620		-	6,620
<b>Street Lighting Fund (002)</b>						
Charges for Services	6,884,632	6,889,401	4,769	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
<i>Subtotal</i>			4,769		-	4,769
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Subtotal</i>			86		-	86
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,422,141	4,986,089	(436,052)	To adjust budget for 90 day job vacancies	(117,038)	(436,052)
<i>Total: E-911 Fund</i>			(436,052)		(117,038)	(436,052)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	137,087	137,087	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	18,129	137,087
Use of Fund Balance	1,034,149	897,062	(137,087)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(18,129)	(137,087)
<i>Subtotal</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	124,110	124,110	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	58,042	124,110
Use of Fund Balance	880,240	756,130	(124,110)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(58,042)	(124,110)
<i>Subtotal</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	28,293	28,293	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	510	28,293
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Subtotal</i>			28,354		510	28,354
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	109,160	109,160	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	4,264	109,160
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Subtotal</i>			109,284		4,264	109,284
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	5,559	5,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,559
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>Subtotal</i>			5,593		-	5,593
<b>Administrative Support Fund (665)</b>						
Use of Net Position	9,626,129	9,115,373	(510,756)	To adjust budget for 90 day job vacancies	(73,950)	(510,756)
<i>Total: Administrative Support Fund</i>			(510,756)		(73,950)	(510,756)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (711,793)</b>		<b>\$ (186,214)</b>	<b>\$ (711,793)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 06/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Tax Commissioner	\$ 12,081,242	\$ 12,117,414	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Transportation	16,486,993	16,159,362	(327,631)	To adjust budget for 90 day job vacancies	(87,845)	(327,631)
Police Services	5,465,614	5,395,614	(70,000)	To adjust budget for 90 day job vacancies	-	(73,014)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				Total: Police Services	-	(70,000)
Corrections	13,376,297	13,312,739	(63,558)	To adjust budget for 90 day job vacancies	-	(104,458)
				Transfer from Non-Departmental: Prisoner Medical Reserve	-	40,900
				Total: Corrections	-	(63,558)
Community Services	5,572,992	5,531,009	(41,983)	To adjust budget for 90 day job vacancies	-	(41,983)
Community Services - Elections	1,902,553	1,881,388	(21,165)	To adjust budget for 90 day job vacancies	-	(21,165)
Juvenile Court	6,414,973	6,909,873	494,900	Transfer from Non-Departmental: Court Reporter's Reserve	17,000	103,800
				Transfer from Non-Departmental: Indigent Defense Reserves	132,000	340,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	10,000	50,600
				Total: Juvenile Court	159,000	494,900
Sheriff	75,228,755	75,866,855	638,100	Transfer from Non-Departmental: Prisoner Medical Reserve	-	638,100
Judiciary	17,622,406	20,494,006	2,871,600	Transfer from Non-Departmental: Court Reporter's Reserve	-	848,900
				Transfer from Non-Departmental: Indigent Defense Reserve	-	1,847,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	175,400
				Total: Judiciary	-	2,871,600
Probate Court	2,150,318	2,199,618	49,300	Transfer from Non-Departmental: Indigent Defense Reserve	20,000	46,800
				Transfer from Non-Departmental: Court Interpreter's Reserve	1,000	2,500
				Total: Probate Court	21,000	49,300
Solicitor General	3,590,357	3,596,157	5,800	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
Non-Departmental:						
Contingency	1,200,000	1,150,000	(50,000)	Transfer to Miscellaneous	-	(50,000)
Prisoner Medical Reserve	1,900,000	1,221,000	(679,000)	Transfer to Corrections	-	(40,900)
				Transfer to Sheriff	-	(638,100)
				Total: Prisoner Medical Reserve	-	(679,000)



Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Other Miscellaneous	100,773	150,773	50,000	Transfer from Non-Departmental: Contingency to establish budget for the County's participation in the Junior Achievement of Georgia's JA BizTown Program	-	50,000
Other Post-Employment Benefit Reserve	-	12,037	12,037	To adjust budget for 90 day job vacancies	1,863	12,037
Indigent Defense Reserve	6,000,000	3,765,400	(2,234,600)	Transfer to Juvenile Court	(132,000)	(340,500)
				Transfer to Judiciary	-	(1,847,300)
				Transfer to Probate Court	(20,000)	(46,800)
				Total: Indigent Defense Reserve	(152,000)	(2,234,600)
Court Reporter's Reserve	2,200,000	1,241,500	(958,500)	Transfer to Juvenile Court	(17,000)	(103,800)
				Transfer to Judiciary	-	(848,900)
				Transfer to Solicitor General	-	(5,800)
				Total: Court Reporter's Reserve	(17,000)	(958,500)
Court Interpreter's Reserve	560,000	331,500	(228,500)	Transfer to Juvenile Court	(10,000)	(50,600)
				Transfer to Judiciary	-	(175,400)
				Transfer to Probate Court	(1,000)	(2,500)
				Total: Court Interpreter's Reserve	(11,000)	(228,500)
Pension Reserve	-	9,175	9,175	To adjust budget for 90 day job vacancies	5,977	9,175
Total Non-Departmental			(4,079,388)		(172,160)	(4,079,388)
Contribution to Fund Balance	297,447	885,609	588,162	To adjust budget for 90 day job vacancies	80,005	547,039
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				Total: Contribution to Fund Balance	80,005	588,162
Total: General Fund			80,309		-	80,309

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,224,013	6,022,656	(201,357)	To adjust budget for 90 day job vacancies	(29,052)	(201,357)
Police Services	2,677,058	2,662,501	(14,557)	To adjust budget for 90 day job vacancies	-	(14,557)
Non-Departmental	85,500	98,357	12,857	To adjust budget for 90 day job vacancies	2,593	12,857
Contribution to Fund Balance	939,633	1,142,690	203,057	To adjust budget for 90 day job vacancies	26,459	203,057
<i>Total: Development and Enforcement Services District Fund</i>						
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	582,501	564,996	(17,505)	To adjust budget for 90 day job vacancies	-	(17,505)
Fire and Emergency Services	94,274,048	93,324,421	(949,627)	To adjust budget for 90 day job vacancies	(172,064)	(949,627)
Non-Departmental	920,200	964,166	43,966	To adjust budget for 90 day job vacancies	15,359	43,966
Contribution to Fund Balance	1,145,438	2,068,604	923,166	To adjust budget for 90 day job vacancies	156,705	923,166
<i>Total: Fire and Emergency Services District Fund</i>						
<b>Police Services District Fund (106)</b>						
Police Services	85,370,718	84,377,103	(993,615)	To adjust budget for 90 day job vacancies	(144,663)	(1,033,890)
				Transfer from Non-Departmental: Inmate Medical Reserve	-	40,275
				Total: Police Services	(144,663)	(993,615)
Recorder's Court	1,473,507	1,510,562	37,055	Transfer from Non-Departmental: Indigent Defense Reserve	-	9,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	27,755
				Total: Recorder's Court	-	37,055
Non-Departmental	2,919,161	2,875,251	(43,910)	To adjust budget for 90 day job vacancies	6,229	33,420
				Transfer to Recorder's Court - From Indigent Defense Reserve	-	(9,300)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(27,755)
				Transfer to Police Services - From Inmate Medical Reserve	-	(40,275)
				Total: Non-Departmental	6,229	(43,910)
Contribution to Fund Balance	6,197,099	7,197,569	1,000,470	To adjust budget for 90 day job vacancies	138,434	1,000,470
<i>Total: Police Services District Fund</i>						

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	31,139,610	31,045,033	(94,577)	To adjust budget for 90 day job vacancies	-	(101,197)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				Total: Community Services	-	(94,577)
Non-Departmental	15,000	18,347	3,347	To adjust budget for 90 day job vacancies	-	3,347
Contribution to Fund Balance	3,769	101,619	97,850	To adjust budget for 90 day job vacancies	-	97,850
<i>Total: Recreation Fund</i>			6,620		-	6,620
<b>Street Lighting Fund (002)</b>						
Transportation	7,742,625	7,747,394	4,769	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
<i>Subtotal</i>			4,769		-	4,769
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	215,000	215,086	86	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	86
<i>Subtotal</i>			86		-	86
<b>E-911 Fund (095)</b>						
Police Services	15,789,773	15,341,263	(448,510)	To adjust budget for 90 day job vacancies	(121,452)	(448,510)
Non-Departmental	3,700,000	3,712,458	12,458	To adjust budget for 90 day job vacancies	4,414	12,458
<i>Total: E-911 Fund</i>			(436,052)		(117,038)	(436,052)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	75,000	103,354	28,354	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	510	28,354
<i>Subtotal</i>			28,354		510	28,354
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	259,284	109,284	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	4,264	109,284
<i>Subtotal</i>			109,284		4,264	109,284

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	80,593	5,593	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	5,593
<i>Subtotal</i>			5,593		-	5,593
<b>Solid Waste Operating Fund (595)</b>						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	-	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	-	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	-	16,902
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	492,356	460,691	(31,665)	To adjust budget for 90 day job vacancies	(11,239)	(31,665)
Water Resources	30,584,141	30,433,676	(150,465)	To adjust budget for 90 day job vacancies	(14,665)	(150,465)
Non-Departmental	30,000	38,181	8,181	To adjust budget for 90 day job vacancies	2,311	8,181
Working Capital Reserve	190,561	364,510	173,949	To adjust budget for 90 day job vacancies	23,593	173,949
<i>Total: Stormwater Operating Fund</i>			-		-	-
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,196,665	1,106,738	(89,927)	To adjust budget for 90 day job vacancies	(27,132)	(89,927)
Water Resources	297,134,628	296,334,977	(799,651)	To adjust budget for 90 day job vacancies	(71,082)	(799,651)
Non-Departmental	50,000	95,215	45,215	To adjust budget for 90 day job vacancies	5,278	45,215
Working Capital Reserve	19,147,164	19,991,527	844,363	To adjust budget for 90 day job vacancies	92,936	844,363
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
<b>Administrative Support Fund (665)</b>						
County Administration	4,475,051	4,454,130	(20,921)	To adjust budget for 90 day job vacancies	-	(20,921)
Financial Services	7,905,530	7,812,401	(93,129)	To adjust budget for 90 day job vacancies	-	(93,129)
Human Resources	3,359,705	3,316,983	(42,722)	To adjust budget for 90 day job vacancies	-	(42,722)
Information Technology	22,328,293	22,118,490	(209,803)	To adjust budget for 90 day job vacancies	(65,351)	(209,803)
Support Services	9,523,380	9,360,580	(162,800)	To adjust budget for 90 day job vacancies	(11,548)	(162,800)
Non-Departmental	721,500	740,119	18,619	To adjust budget for 90 day job vacancies	2,949	18,619
<i>Total: Administrative Support Fund</i>			(510,756)		(73,950)	(510,756)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - June	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fleet Management (610)</b>						
Support Services	6,105,968	6,046,278	(59,690)	To adjust budget for 90 day job vacancies	-	(59,690)
Non-Departmental	-	1,276	1,276	To adjust budget for 90 day job vacancies	-	1,276
Working Capital Reserve	122,657	181,071	58,414	To adjust budget for 90 day job vacancies	-	58,414
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (711,793)</b>		<b>\$ (186,214)</b>	<b>\$ (711,793)</b>