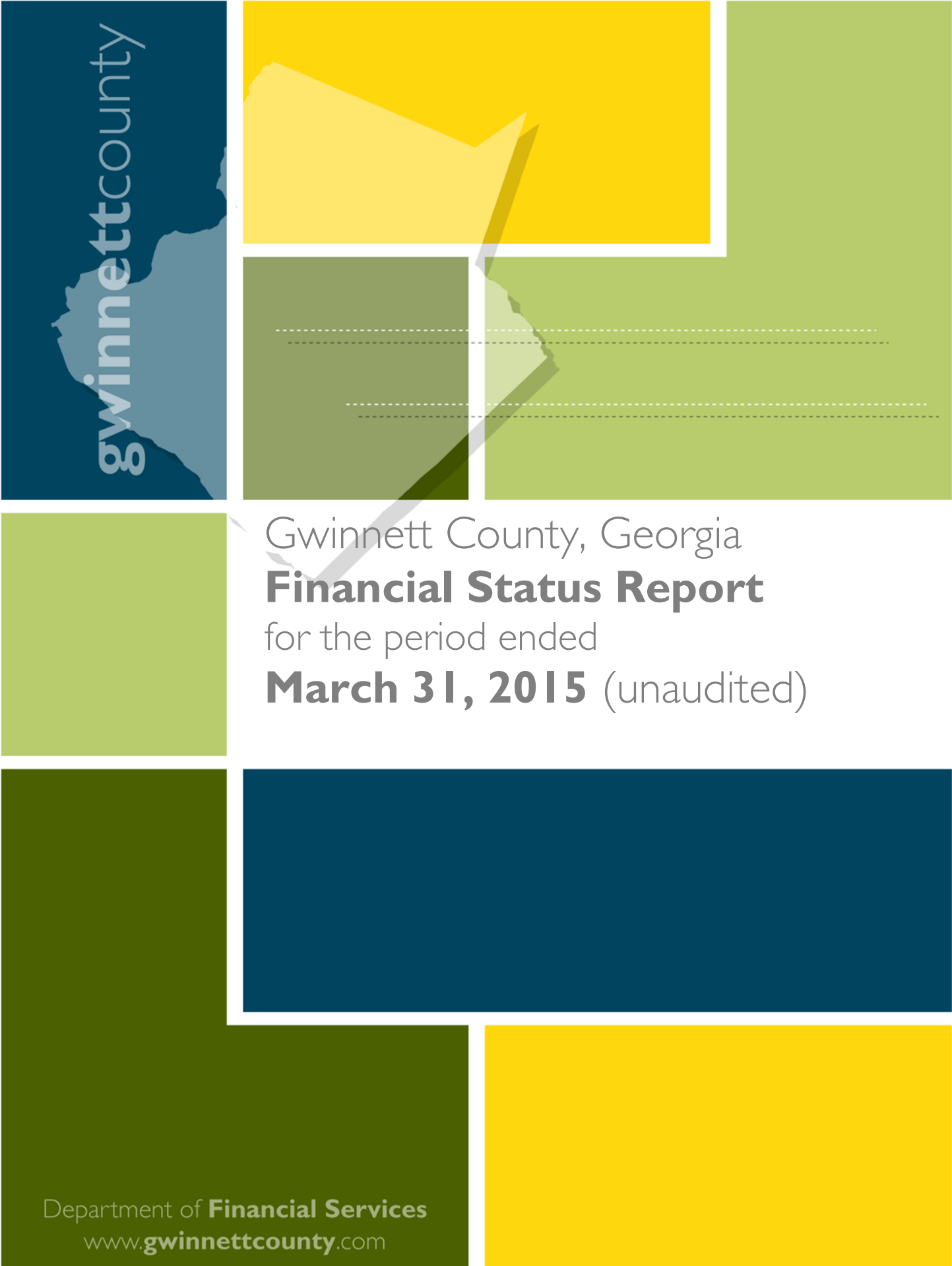




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Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**March 31, 2015** (unaudited)



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

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

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

**DATE:** April 16, 2015

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

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

This report includes:

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

# Executive Summary

Notable events during March and early April included: 1) the mailing of annual assessment notices, 2) the completion of the 2015 Budget Document, and 3) the continuation of fiscal year 2016 budget preparation. Highlights from these activities are discussed below.

## **Assessment Notices**

In accordance with state law, the Gwinnett County Board of Assessors mailed approximately 273,000 annual notices of current assessment to residential and commercial property owners on April 3, 2015. The notices include estimated taxes that are based on the previous year's millage rate and the current year's value. The estimates may not include all eligible exemptions and may be more or less than the actual tax bill. The actual tax bill a property owner receives will be based on the tax rates set by the Board of Commissioners and the Board of Education later this year.

Property owners have 45 days from the date of the notice to file an appeal. For information about the appeals process, visit [www.gwinnett-assessor.com](http://www.gwinnett-assessor.com).

Notices of assessment for personal property consisting of boats, airplanes and business equipment will be distributed in late May.

## **2015 Budget Document**

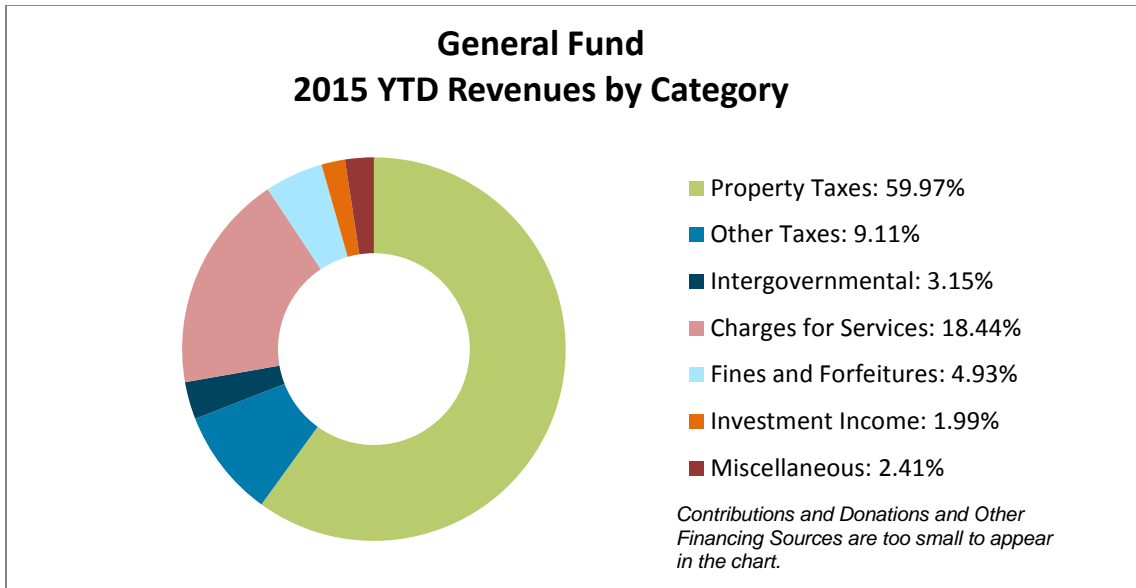
The 2015 Budget Document was completed in early April. The document serves as a policy document, an operations guide, a financial plan, and a communications device. Gwinnett County's 2015 Budget Document is available online at [www.gwinnettbudget.com](http://www.gwinnettbudget.com).

## **2016 Budget Preparation**

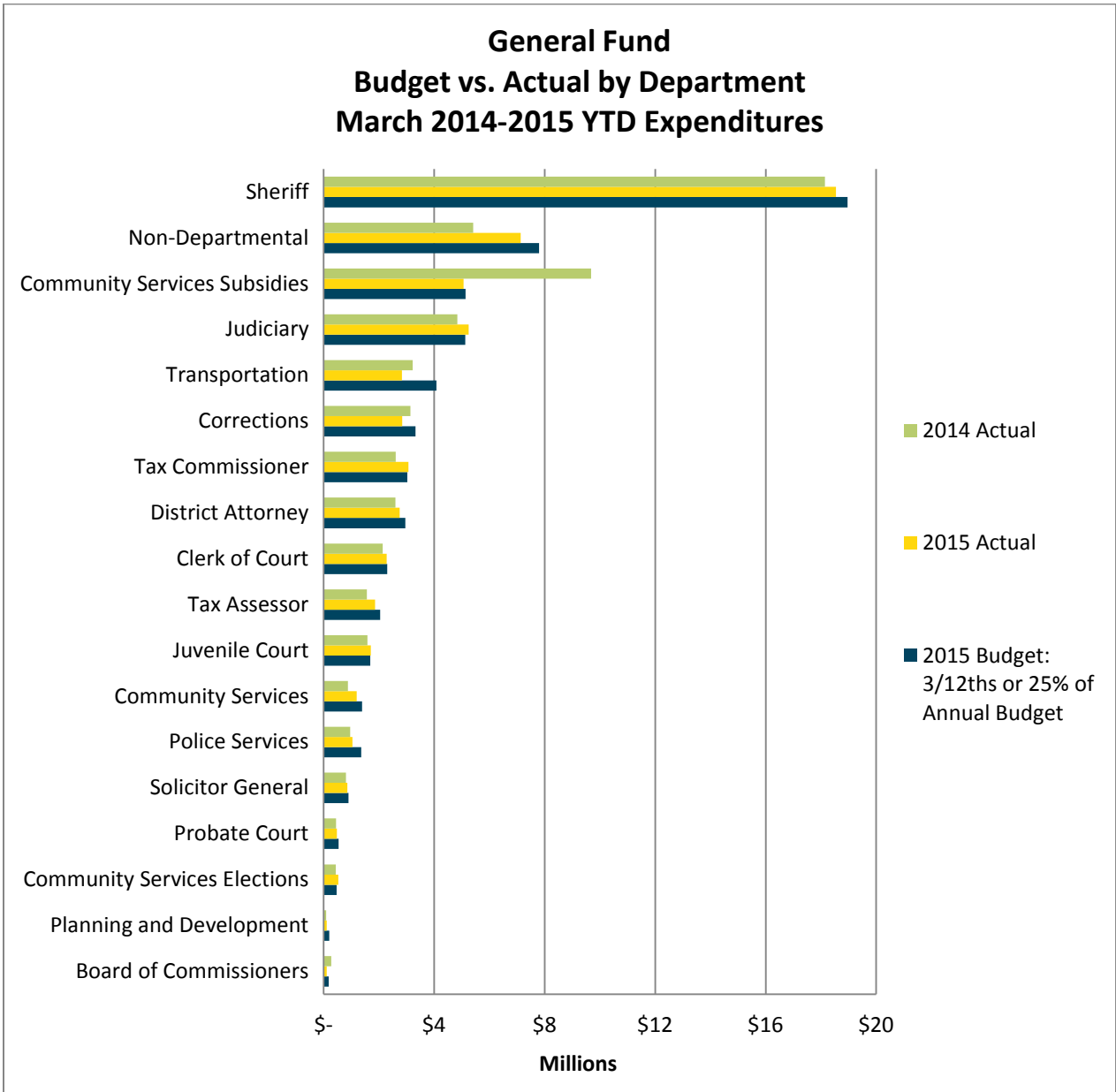
In preparation of the fiscal year 2016 budget process, departments submitted their capital technology requests in March and are expected to submit their Capital Improvement Plan (CIP) budgets by the end of April.

## General Fund (page 9)

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



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



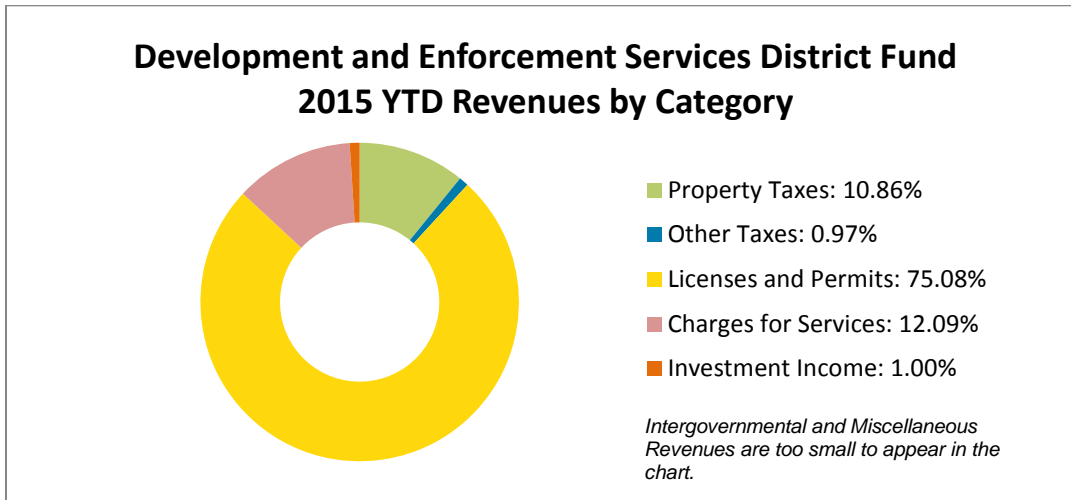
Non-Departmental expenditures are significantly higher than this same time last year. This is primarily due to increases in contributions to capital and contributions to transit, as well as the timing of a \$400,000 payment to Partnership Gwinnett that is paid upon contract renewal each year. The contract renewal that occurred in March this year occurred in May last year.

Community Services Subsidies are significantly lower than this same time last year which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. In 2014, the second quarterly payments were processed before the end of the first quarter. However, in 2015, the second payment to most community services subsidy recipients will be processed during the second quarter.

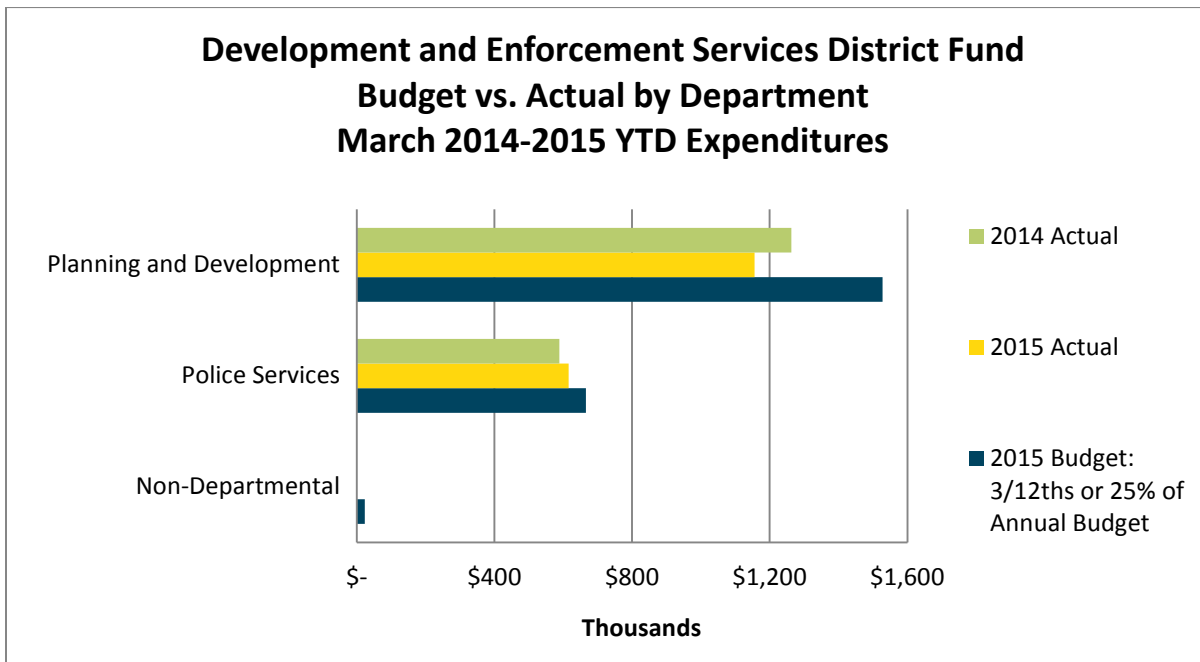
Judiciary expenditures are slightly over budget through the end of March. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

# Development and Enforcement Services District Fund (page 12)

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

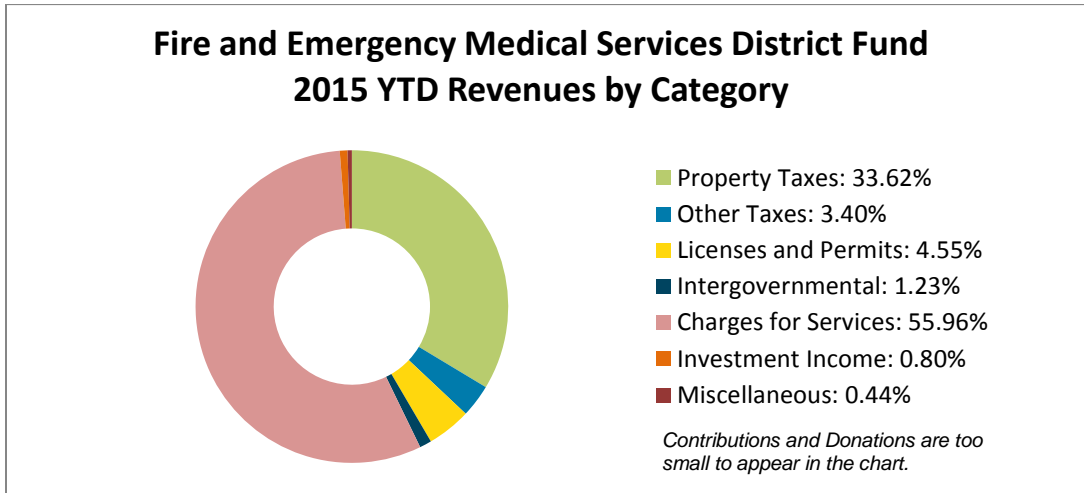


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.

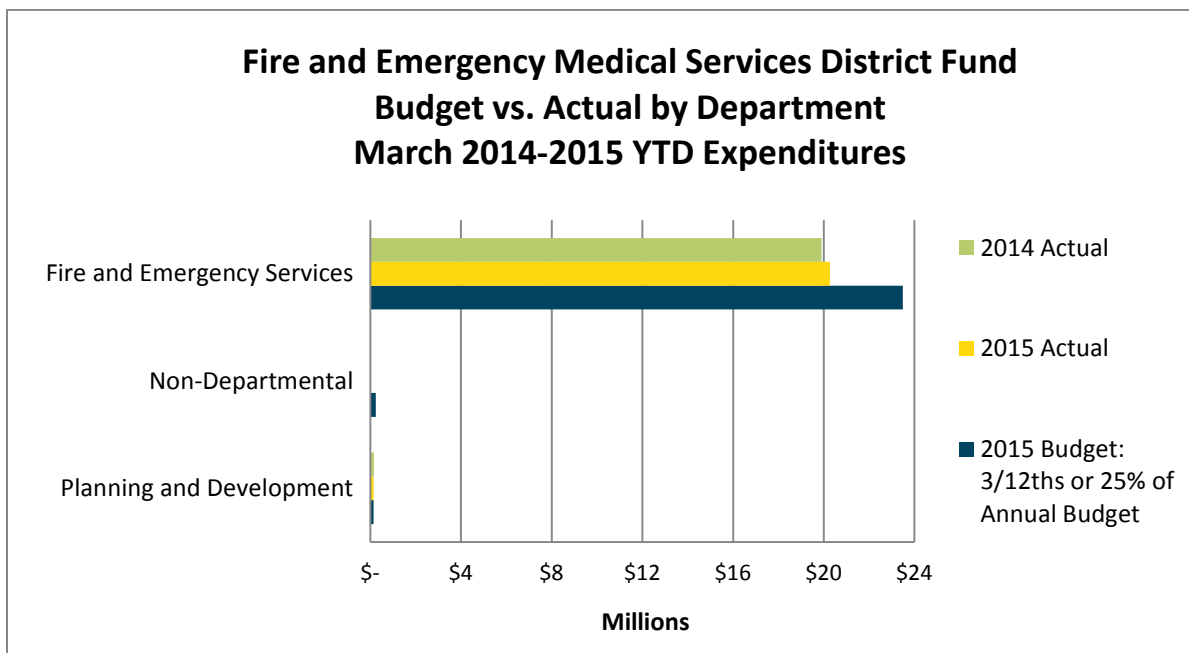


# Fire and Emergency Medical Services District Fund (page 13)

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

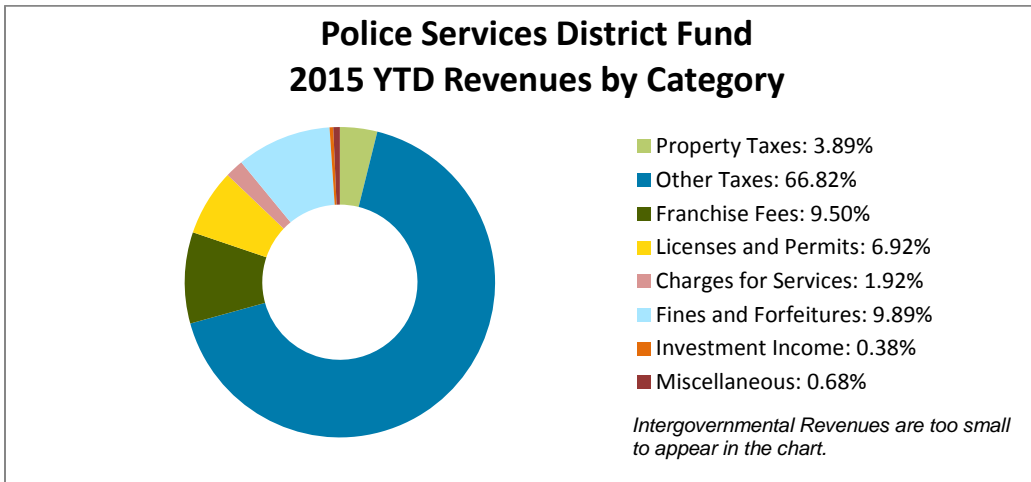


Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 80 percent of the fund's current annual budget.



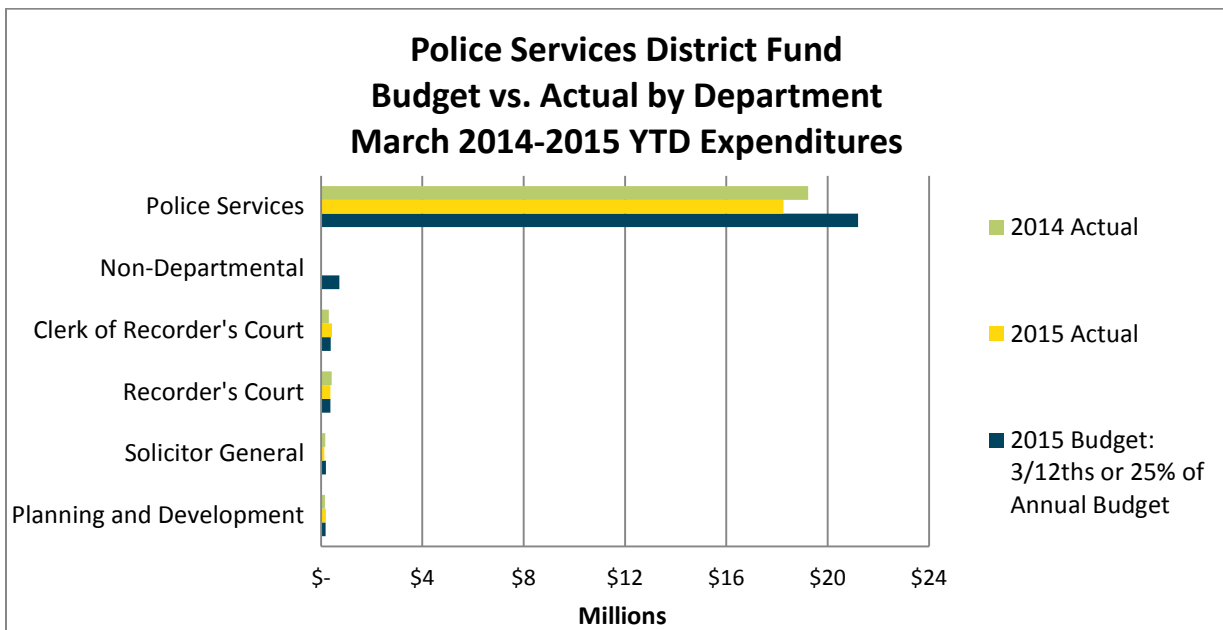
# Police Services District Fund (page 19)

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



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

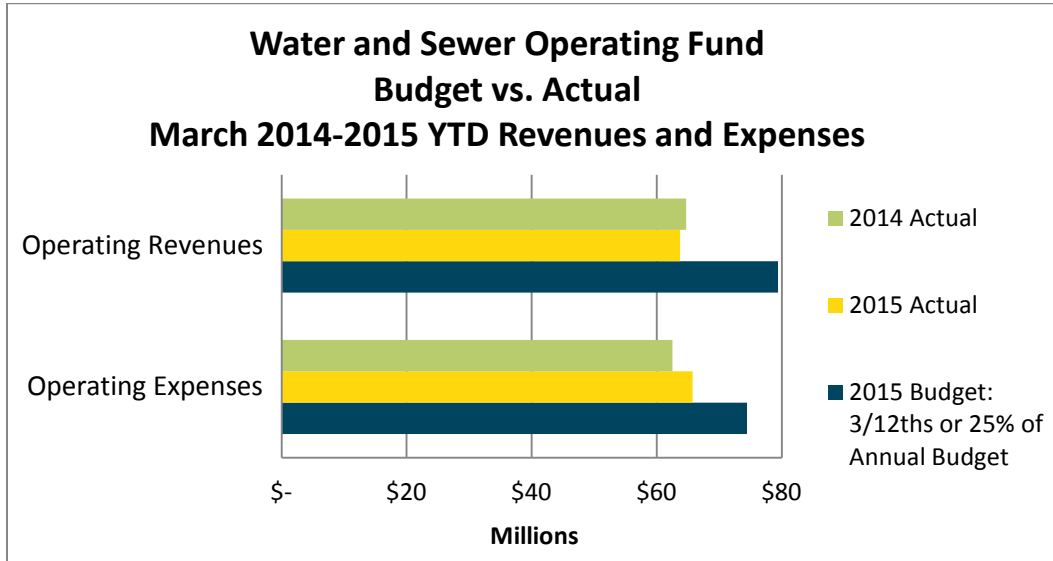
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately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





## Water and Sewer Operating Fund (page 43)

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



Year-to-date Water and Sewer Operating Fund revenues through March 2015 came in approximately \$965,000 below this same time last year. The year-over-year decrease in revenues is primarily attributable to a 4.7 percent decrease in water consumption this year over last year.

Year-to-date Water and Sewer Operating Fund expenses through March 2015 came in approximately \$3.2 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 20 percent, or \$15.7 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.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 12 percent, or \$8.7 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.

# YTD financial report 2015 gwinnettcountry

## GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 141,897,599	\$ 141,897,599	\$ 141,897,599			
<b>Revenues:</b>						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 10,848,767	5.07%	\$ 11,533,571	5.65%
Intergovernmental	2,843,219	2,843,219	494,810	17.40%	888,561	23.68%
Charges for Services	22,461,915	22,498,087	2,895,060	12.87%	2,812,921	11.06%
Fines and Forfeitures	5,442,405	5,454,405	773,718	14.19%	1,121,915	24.08%
Investment Income	513,291	513,291	311,809	60.75%	215,620	17.62%
Contributions and Donations	82,752	82,752	5,581	6.74%	9,867	11.79%
Miscellaneous	1,277,956	1,277,956	379,286	29.68%	571,065	40.74%
Other Financing Sources	197,864	197,864	41,250	20.85%	41,250	20.64%
<b>TOTAL REVENUES</b>	<b>\$ 246,606,396</b>	<b>\$ 246,654,568</b>	<b>\$ 15,750,281</b>	<b>6.39%</b>	<b>\$ 17,194,770</b>	<b>7.14%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 110,507	15.32%	\$ 274,908	18.43%
Tax Assessor	8,205,627	8,205,627	1,866,436	22.75%	1,561,409	17.85%
Tax Commissioner	12,081,242	12,117,414	3,069,342	25.33%	2,610,154	22.79%
Transportation	16,486,993	16,321,701	2,835,411	17.37%	3,221,769	19.66%
Planning and Development	836,845	836,845	113,536	13.57%	94,436	14.43%
Police Services	5,465,614	5,428,186	1,043,280	19.22%	958,004	19.14%
Corrections	13,376,297	13,312,739	2,847,911	21.39%	3,141,427	22.76%
Community Services	5,572,992	5,554,209	1,195,828	21.53%	883,139	21.23%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	846,100	846,100	211,525	25.00%	417,100	49.65%
Board of Health	1,564,391	1,564,391	391,098	25.00%	744,948	50.00%
Coalition for Health and Human Services	55,074	55,074	13,769	25.00%	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	92,942	25.00%	185,884	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	56,250	25.00%	112,500	50.00%
Library In-House Services	775,013	775,013	118,391	15.28%	161,281	20.89%
Library Subsidy	15,818,068	15,818,068	3,954,517	25.00%	7,642,367	49.73%
Mental Health	768,297	768,297	192,074	25.00%	384,149	50.00%
Gwinnett Sexual Assault Center	117,250	117,250	29,313	25.00%	-	-
<b>Total Community Services Subsidies</b>	<b>20,549,659</b>	<b>20,549,659</b>	<b>5,068,577</b>	<b>24.67%</b>	<b>9,684,464</b>	<b>48.67%</b>
Community Services - Elections	1,902,553	1,897,909	532,411	28.05%	439,133	8.20%
Juvenile Court	6,414,973	6,749,473	1,711,534	25.36%	1,589,959	23.81%
Sheriff	75,228,755	75,866,855	18,543,444	24.44%	18,139,820	24.11%
Clerk of Court	9,203,505	9,203,505	2,278,021	24.75%	2,142,127	22.68%
Judiciary	17,622,406	20,494,006	5,251,892	25.63%	4,844,648	24.88%
Probate Court	2,150,318	2,178,618	483,367	22.19%	450,851	21.86%
District Attorney	11,814,052	11,814,052	2,757,551	23.34%	2,596,966	23.26%
Solicitor General	3,590,357	3,596,157	859,947	23.91%	806,263	22.00%
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	1,498,844	25.00%	500,000	25.00%

# YTD financial report 2015 gwinnettcountry

**GENERAL FUND (001) continued**

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
	Contribution to Transit	4,819,572	4,819,572		1,204,893	25.00%
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	432,458	33.11%	309,576	25.00%
Other Miscellaneous	100,773	100,773	14,676	14.56%	24,653	17.18%
Other Post-Employment Benefit Reserve	-	6,989	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	30,960	19.97%	24,000	26.67%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,917,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,258,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	343,900	-	0.00%	-	0.00%
Pension Reserve	-	3,198	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	-	0.00%	-	-
800 MHZ Maintenance	2,883,874	2,883,874	2,490,184	86.35%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	57,568	29.14%	27,892	36.27%
<b>Total Non-Departmental</b>	<b>35,085,530</b>	<b>31,176,517</b>	<b>7,129,583</b>	<b>22.87%</b>	<b>5,413,511</b>	<b>20.23%</b>
Appropriations without Contribution to Fund Balance	246,308,949	246,024,703	57,698,578	23.45%	58,852,988	24.38%
Contribution to Fund Balance	297,447	629,865	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 246,606,396</b>	<b>\$ 246,654,568</b>	<b>\$ 57,698,578</b>	<b>23.39%</b>	<b>\$ 58,852,988</b>	<b>24.38%</b>
Projected Fund Balance December 31	\$ 142,195,046	\$ 142,527,464				
Estimated Fund Balance as of Report Date			\$ 99,949,302			

# YTD financial report 2015 gwinnettcountry

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

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 12,935,782	\$ 12,935,782	\$ 12,935,782			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 187,007	3.06%	\$ 181,889	3.10%
Intergovernmental	26,140	26,140	4,166	15.94%	3,394	18.04%
Investment Income	-	-	2,675	-	4	4.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 193,848</b>	<b>3.16%</b>	<b>\$ 185,287</b>	<b>3.15%</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	\$ 14,935,665	\$ 14,935,665				
Estimated Fund Balance as of Report Date			\$ 9,276,892			

# YTD financial report 2015 gwinnettcountry

## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 8,055,374	\$ 8,055,374	\$ 8,055,374			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 133,519	2.20%	\$ 139,117	2.40%
Licenses and Permits	3,031,775	3,031,775	847,191	27.94%	798,573	31.48%
Intergovernmental	24,666	24,666	3,670	14.88%	3,002	-
Charges for Services	411,218	411,218	136,392	33.17%	97,830	30.24%
Investment Income	21,002	21,002	11,332	53.96%	958	3.39%
Miscellaneous	-	-	638	-	3,823	-
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>\$ 1,132,742</b>	<b>11.41%</b>	<b>\$ 1,043,303</b>	<b>11.49%</b>
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 6,109,927	\$ 1,156,146	18.92%	\$ 1,262,921	20.34%
Police Services	2,677,058	2,662,501	615,791	23.13%	588,452	23.24%
Non-Departmental	85,500	91,920	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,864,348	1,771,937	19.99%	1,851,373	20.96%
Contribution to Fund Balance	939,633	1,061,856	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 1,771,937</b>	<b>17.85%</b>	<b>\$ 1,851,373</b>	<b>20.40%</b>
Projected Fund Balance December 31	\$ 8,995,007	\$ 9,117,230				
Estimated Fund Balance as of Report Date			\$ 7,416,179			

# YTD financial report 2015 gwinnettcountry

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

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 44,364,217	\$ 44,364,217	\$ 44,364,217			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 1,664,172	2.11%	\$ 1,745,128	2.32%
Licenses and Permits	701,282	701,282	204,436	29.15%	154,385	20.97%
Intergovernmental	346,938	346,938	55,424	15.98%	44,999	-
Charges for Services	13,831,285	13,831,285	2,515,569	18.19%	2,068,746	14.56%
Investment Income	68,438	68,438	35,950	52.53%	7,277	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	28,500	19,848	69.64%	88,661	115.83%
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>\$ 4,495,499</b>	<b>4.64%</b>	<b>\$ 4,109,912</b>	<b>4.38%</b>
Appropriations:						
Planning and Development	\$ 582,501	\$ 582,501	\$ 142,990	24.55%	\$ 151,871	24.82%
Fire and Emergency Services	94,274,048	93,943,706	20,264,056	21.57%	19,898,900	21.74%
Non-Departmental	920,200	934,654	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	95,460,861	20,407,046	21.38%	20,050,771	21.54%
Contribution to Fund Balance	1,145,438	1,461,326	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 20,407,046</b>	<b>21.06%</b>	<b>\$ 20,050,771</b>	<b>21.38%</b>
Projected Fund Balance December 31	\$ 45,509,655	\$ 45,825,543				
Estimated Fund Balance as of Report Date			\$ 28,452,670			

# YTD financial report 2015 gwinnettcountry

## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 1,216	29.96%	\$ 1,216	21.70%
Revenues without Use of Fund Balance	4,059	4,059	1,216	29.96%	1,216	21.70%
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>\$ 1,216</b>	<b>4.90%</b>	<b>\$ 1,216</b>	<b>5.12%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 241	0.97%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 241</b>	<b>0.97%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Estimated Fund Balance as of Report Date			\$ 799,322			

# YTD financial report 2015 gwinnettcountry

## POLICE SERVICES DISTRICT FUND (106)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
	Estimated Fund Balance January 1	\$ 42,534,580	\$ 42,534,580		\$ 42,534,580	
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 13,056,245	23.94%	\$ 8,163,582 15.52%	
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	- 0.00%	
Licenses and Permits	3,979,193	3,979,193	1,126,167	28.30%	840,274 19.45%	
Intergovernmental	143,519	143,519	21,653	15.09%	18,716 -	
Charges for Services	1,225,119	1,225,119	312,424	25.50%	313,068 24.63%	
Fines and Forfeitures	9,929,773	9,929,773	1,609,994	16.21%	1,868,726 19.68%	
Investment Income	139,301	139,301	61,988	44.50%	14,589 40.97%	
Miscellaneous	245,333	245,333	110,709	45.13%	156,322 75.01%	
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>\$ 16,299,180</b>	<b>16.47%</b>	<b>\$ 11,375,277 11.75%</b>	
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 195,491	28.16%	\$ 148,866 20.13%	
Police Services	85,370,718	84,795,492	18,250,939	21.52%	19,231,501 21.59%	
Recorder's Court	1,473,507	1,496,607	374,981	25.06%	415,677 23.95%	
Solicitor General	751,210	751,210	127,666	16.99%	168,613 26.34%	
Clerk of Recorder's Court	1,551,194	1,551,194	428,044	27.59%	306,020 22.44%	
Non-Departmental	2,919,161	2,901,423	-	0.00%	- 0.00%	
Appropriations without Contribution to Fund Balance	92,760,083	92,190,219	19,377,121	21.02%	20,270,677 21.02%	
Contribution to Fund Balance	6,197,099	6,766,963	-	0.00%	- 0.00%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 19,377,121</b>	<b>19.58%</b>	<b>\$ 20,270,677 20.94%</b>	
Projected Fund Balance December 31	\$ 48,731,679	\$ 49,301,543				
Estimated Fund Balance as of Report Date			\$ 39,456,639			



# YTD financial report 2015 gwinnettcountry

## RECREATION FUND (105)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 16,014,878	\$ 16,014,878	\$ 16,014,878			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 733,913	2.93%	\$ 714,065	3.10%
Intergovernmental	103,477	103,477	16,491	15.94%	13,435	25.44%
Charges for Services	4,015,471	4,015,471	644,164	16.04%	665,039	16.80%
Investment Income	52,375	52,375	18,365	35.06%	4,037	13.86%
Contributions and Donations	2,600	2,600	400	15.38%	-	0.00%
Miscellaneous	2,044,169	2,044,169	569,199	27.85%	532,829	29.68%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,308,870</b>	<b>\$ 31,308,870</b>	<b>\$ 1,982,532</b>	<b>6.33%</b>	<b>\$ 1,929,405</b>	<b>6.68%</b>
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,111,134	\$ 6,342,460	20.39%	\$ 5,818,372	20.28%
Support Services	150,491	150,491	40,481	26.90%	39,677	28.07%
Non-Departmental	15,000	15,586	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,277,211	6,382,941	20.41%	5,858,049	20.31%
Contribution to Fund Balance	3,769	31,659	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,308,870</b>	<b>\$ 31,308,870</b>	<b>\$ 6,382,941</b>	<b>20.39%</b>	<b>\$ 5,858,049</b>	<b>20.29%</b>
Projected Fund Balance December 31	\$ 16,018,647	\$ 16,046,537				
Estimated Fund Balance as of Report Date			\$ 11,614,469			

# YTD financial report 2015 gwinnettcountry

## JIMMY CARTER BOULEVARD TAD FUND (161)

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

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015	% Actual to	% Actual to
				Current Budget	Actuals YTD as of 3/31/2014 Budget
Estimated 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			
Estimated 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015	% Actual to		
				Current Budget	Actuals YTD as of 3/31/2014	3/31/2014 Budget
Estimated Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
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	\$ 89,489	\$ 89,489				
Estimated Fund Balance as of Report Date			\$ 89,489			

# YTD financial report 2015 gwinnettcountry

## PARK PLACE TAD FUND (163)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to
						3/31/2014 Budget
Estimated 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	\$ -	\$ -				
Estimated Fund Balance as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcountry

## LAKE LUCERNE TAD FUND (164)

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

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015	% Actual to	% Actual to
				Current Budget	Actuals YTD as of 3/31/2014
Estimated 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	\$ -	\$ -			
Estimated Fund Balance as of Report Date			\$ -		

# YTD financial report 2015 gwinnettcountry

## GWINNETT PLACE TAD FUND (165)

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

	FY 2015			FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015	% Actual to Current Budget	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -		
Revenues:					
Taxes	\$ -	\$ -	\$ -	-	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</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>	<b>\$ -</b>
Projected Fund Balance December 31	\$ -	\$ -			
Estimated Fund Balance as of Report Date			\$ -		

# YTD financial report 2015 gwinnettcountry

## SPEED HUMP FUND (003)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 1,266,109	\$ 1,266,109	\$ 1,266,109			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 877	0.75%	\$ 281	0.24%
Investment Income	5,899	5,899	1,793	30.39%	750	20.37%
<b>TOTAL REVENUES</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 2,670</b>	<b>2.16%</b>	<b>\$ 1,031</b>	<b>0.85%</b>
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 1,391	1.15%	\$ 23,252	37.20%
Appropriations without Contribution to Fund Balance	121,065	121,065	1,391	1.15%	23,252	37.20%
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>\$ 1,391</b>	<b>1.13%</b>	<b>\$ 23,252</b>	<b>19.27%</b>
Projected Fund Balance December 31	\$ 1,268,375	\$ 1,268,375				
Estimated Fund Balance as of Report Date			\$ 1,267,388			

# YTD financial report 2015 gwinnettcountry

## STREET LIGHTING FUND (002)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 3,104,749	\$ 3,104,749	\$ 3,104,749			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,884,632	\$ 40,344	0.59%	\$ 45,187	0.66%
Investment Income	8,542	8,542	4,527	53.00%	2,375	38.95%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,893,174	44,871	0.65%	68,906	1.01%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,742,625</b>	<b>\$ 7,742,625</b>	<b>\$ 44,871</b>	<b>0.58%</b>	<b>\$ 68,906</b>	<b>0.92%</b>
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,742,625	\$ 1,231,758	15.91%	\$ 1,188,810	15.96%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,742,625</b>	<b>\$ 7,742,625</b>	<b>\$ 1,231,758</b>	<b>15.91%</b>	<b>\$ 1,188,810</b>	<b>15.96%</b>
Projected Fund Balance December 31	\$ 2,255,298	\$ 2,255,298				
Estimated Fund Balance as of Report Date			\$ 1,917,862			



# YTD financial report 2015 gwinnettcountry

## AUTHORITY IMAGING FUND (020)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,631,175	\$ 2,631,175	\$ 2,631,175			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 151,507	16.41%	\$ 132,968	16.65%
Investment Income	-	-	430	-	504	29.29%
Revenues without Use of Fund Balance	923,321	923,321	151,937	16.46%	133,472	16.68%
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>\$ 151,937</b>	<b>15.83%</b>	<b>\$ 133,472</b>	<b>7.01%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 40,046	4.17%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 40,046</b>	<b>4.17%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,594,496	\$ 2,594,496				
Estimated Fund Balance as of Report Date			\$ 2,743,066			

# YTD financial report 2015 gwinnettcountry

## CORRECTIONS INMATE FUND (085)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 20,264	28.34%	\$ 19,230	27.67%
Miscellaneous	7,700	7,700	2,471	32.09%	2,587	33.17%
<b>TOTAL REVENUES</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ 22,735</b>	<b>28.71%</b>	<b>\$ 21,817</b>	<b>26.77%</b>
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 9,905	13.16%	\$ 15,227	18.68%
Appropriations without Contribution to Fund Balance	75,279	75,279	9,905	13.16%	15,227	18.68%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 79,200</b>	<b>\$ 79,200</b>	<b>\$ 9,905</b>	<b>12.51%</b>	<b>\$ 15,227</b>	<b>18.68%</b>
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Estimated Fund Balance as of Report Date			\$ 118,672			

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## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 1,321,634	\$ 1,321,634	\$ 1,321,634			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 150,610	15.95%	\$ 142,727	16.37%
Investment Income	-	-	390	-	285	18.46%
Miscellaneous	-	-	476	-	2,482	-
Revenues without Use of Fund Balance	944,147	944,147	151,476	16.04%	145,494	16.66%
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>\$ 151,476</b>	<b>12.62%</b>	<b>\$ 145,494</b>	<b>11.73%</b>
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 102,397	19.16%	\$ 110,536	22.46%
Solicitor General	665,979	665,979	122,125	18.34%	129,136	17.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 224,522</b>	<b>18.70%</b>	<b>\$ 239,672</b>	<b>19.32%</b>
Projected Fund Balance December 31	\$ 1,065,399	\$ 1,065,399				
Estimated Fund Balance as of Report Date			\$ 1,248,588			

# 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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 360,515	\$ 360,515	\$ 360,515			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 202	100.50%
Investment Income	-	-	58	-	72	13.51%
Revenues without Use of Fund Balance	-	-	58	-	274	37.33%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 58</b>	<b>0.03%</b>	<b>\$ 274</b>	<b>0.13%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 215,000	\$ 25,033	11.64%	\$ 74,619	34.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 25,033</b>	<b>11.64%</b>	<b>\$ 74,619</b>	<b>34.67%</b>
Projected Fund Balance December 31	\$ 145,515	\$ 145,515				
Estimated Fund Balance as of Report Date			\$ 335,540			

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## E-911 FUND (095)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 26,730,467	\$ 26,730,467	\$ 26,730,467			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 3,452,002	24.78%	\$ 3,273,802	24.85%
Investment Income	135,320	135,320	40,846	30.18%	42,187	34.28%
Miscellaneous	-	-	1,153	-	9,481	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	3,494,001	24.84%	3,325,470	25.01%
Use of Fund Balance	5,422,141	5,166,106	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 19,489,773</b>	<b>\$ 19,233,738</b>	<b>\$ 3,494,001</b>	<b>18.17%</b>	<b>\$ 3,325,470</b>	<b>18.63%</b>
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,527,072	\$ 3,003,300	19.34%	\$ 2,755,964	19.21%
Non-Departmental	3,700,000	3,706,666	244,573	6.60%	45,539	1.30%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,489,773</b>	<b>\$ 19,233,738</b>	<b>\$ 3,247,873</b>	<b>16.89%</b>	<b>\$ 2,801,503</b>	<b>15.70%</b>
Projected Fund Balance December 31	\$ 21,308,326	\$ 21,564,361				
Estimated Fund Balance as of Report Date			\$ 26,976,595			

# YTD financial report 2015 gwinnettcountry

## JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 12,420	21.49%	\$ 14,161	22.21%
<b>TOTAL REVENUES</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 12,420</b>	<b>21.49%</b>	<b>\$ 14,161</b>	<b>22.21%</b>
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 15,595	30.24%	\$ 9,638	15.12%
Appropriations without Contribution to Fund Balance	51,569	51,569	15,595	30.24%	9,638	15.12%
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>\$ 15,595</b>	<b>26.99%</b>	<b>\$ 9,638</b>	<b>15.12%</b>
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Estimated Fund Balance as of Report Date			\$ 96,508			

# YTD financial report 2015 gwinnettcountry

## POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,649,687	\$ 2,649,687	\$ 2,649,687			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 64,881	-	\$ 35,880	100.00%
Revenues without Use of Fund Balance	-	-	64,881	-	35,880	100.00%
Use of Fund Balance	1,034,149	1,034,149	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 64,881</b>	<b>6.27%</b>	<b>\$ 35,880</b>	<b>3.21%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 52,513	5.08%	\$ 130,327	11.65%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 52,513</b>	<b>5.08%</b>	<b>\$ 130,327</b>	<b>11.65%</b>
Projected Fund Balance December 31	\$ 1,615,538	\$ 1,615,538				
Estimated Fund Balance as of Report Date			\$ 2,662,055			

# YTD financial report 2015 gwinnettcountry

## POLICE SPECIAL STATE FUND (072)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,871,909	\$ 2,871,909	\$ 2,871,909			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 65,879	-	\$ 149,399	103.03%
Miscellaneous	-	-	-	-	894	-
Revenues without Use of Fund Balance	-	-	65,879	-	150,293	103.65%
Use of Fund Balance	880,240	880,240	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 65,879</b>	<b>7.48%</b>	<b>\$ 150,293</b>	<b>17.14%</b>
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 146,104	16.60%	\$ 44,900	5.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 146,104</b>	<b>16.60%</b>	<b>\$ 44,900</b>	<b>5.12%</b>
Projected Fund Balance December 31	\$ 1,991,669	\$ 1,991,669				
Estimated Fund Balance as of Report Date			\$ 2,791,684			



# YTD financial report 2015 gwinnettcountry

## SHERIFF INMATE FUND (090)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 2,327,054	\$ 2,327,054	\$ 2,327,054			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 102,075	18.33%	\$ 88,840	19.41%
Revenues without Use of Fund Balance	556,788	556,788	102,075	18.33%	88,840	19.41%
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>\$ 102,075</b>	<b>18.29%</b>	<b>\$ 88,840</b>	<b>15.48%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 149,842	26.84%	\$ 68,711	11.97%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 149,842</b>	<b>26.84%</b>	<b>\$ 68,711</b>	<b>11.97%</b>
Projected Fund Balance December 31	\$ 2,325,659	\$ 2,325,659				
Estimated Fund Balance as of Report Date			\$ 2,279,287			

# YTD financial report 2015 gwinnettcountry

## SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 16,003	-	\$ 8,399	100.00%
Investment Income	-	-	40	-	27	11.64%
Other Financing Sources	-	-	-	-	2,025	-
Revenues without Use of Fund Balance	-	-	16,043	-	10,451	121.09%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 16,043</b>	<b>21.39%</b>	<b>\$ 10,451</b>	<b>17.83%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 75,000	\$ 2,915	3.89%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 2,915</b>	<b>3.89%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Estimated Fund Balance as of Report Date			\$ 273,920			

# YTD financial report 2015 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 86,045	-	\$ 95,027	100.00%
Investment Income	-	-	80	-	116	13.17%
Revenues without Use of Fund Balance	-	-	86,125	-	95,143	99.20%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 86,125</b>	<b>57.42%</b>	<b>\$ 95,143</b>	<b>38.69%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	\$ 2,700	1.80%	\$ 14,000	5.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 2,700</b>	<b>1.80%</b>	<b>\$ 14,000</b>	<b>5.69%</b>
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Estimated Fund Balance as of Report Date			\$ 504,149			

# YTD financial report 2015 gwinnettcountry

## SHERIFF SPECIAL STATE FUND (067)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 139,095	\$ 139,095	\$ 139,095			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 5,560	-	\$ -	-
Investment Income	-	-	22	-	25	15.24%
Revenues without Use of Fund Balance	-	-	5,582	-	25	15.24%
Use of Fund Balance	75,000	75,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 5,582</b>	<b>7.44%</b>	<b>\$ 25</b>	<b>0.02%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 75,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 64,095	\$ 64,095				
Estimated Fund Balance as of Report Date			\$ 144,677			

# YTD financial report 2015 gwinnettcountry

## STADIUM FUND (055)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Fund Balance January 1	\$ 1,005,731	\$ 1,005,731	\$ 1,005,731			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 143,007	17.33%	\$ 151,325	18.34%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	130,942	13.04%	130,942	13.43%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	1,073,949	40.85%	682,267	31.01%
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>\$ 1,073,949</b>	<b>40.09%</b>	<b>\$ 682,267</b>	<b>25.37%</b>
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 1,644,134	61.38%	\$ 1,625,587	60.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 1,644,134</b>	<b>61.38%</b>	<b>\$ 1,625,587</b>	<b>60.45%</b>
Projected Fund Balance December 31	\$ 956,268	\$ 956,268				
Estimated Fund Balance as of Report Date			\$ 435,546			

# YTD financial report 2015 gwinnettcountry

## TREE BANK FUND (040)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
	Estimated Fund Balance January 1	\$ 181,883	\$ 181,883		\$ 181,883	
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</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				
Estimated Fund Balance as of Report Date			\$ 181,883			

# 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	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
		Annual Budget as of 3/31/2015				
Estimated Fund Balance January 1	\$ 7,858,584	\$ 7,858,584	\$ 7,858,584			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 1,277,557	17.63%	\$ 1,044,141	15.12%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	966	80.50%	409	5.11%
Revenues without Use of Fund Balance	7,247,884	7,247,884	1,278,523	17.64%	1,044,550	15.11%
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>\$ 1,278,523</b>	<b>16.78%</b>	<b>\$ 1,044,550</b>	<b>14.70%</b>
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 943,319	35.07%	\$ 526,180	24.26%
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>\$ 2,219,822</b>	<b>29.14%</b>	<b>\$ 1,850,883</b>	<b>26.06%</b>
Projected Fund Balance December 31	\$ 7,488,398	\$ 7,488,398				
Estimated Fund Balance as of Report Date			\$ 6,917,285			

# YTD financial report 2015 gwinnettcountry

## AIRPORT OPERATING FUND (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 776,779	\$ 776,779	\$ 776,779			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 96,746	71.66%	\$ 37,659	27.90%
Miscellaneous - Rents	720,000	720,000	194,223	26.98%	198,344	27.77%
Revenues without Use of Net Position	855,000	855,000	290,969	34.03%	236,003	27.79%
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>\$ 290,969</b>	<b>30.87%</b>	<b>\$ 236,003</b>	<b>27.42%</b>
Appropriations:						
Transportation*	\$ 942,444	\$ 942,444	\$ 188,623	20.01%	\$ 163,041	18.94%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 188,623</b>	<b>20.01%</b>	<b>\$ 163,041</b>	<b>18.94%</b>
Projected Net Position December 31	\$ 689,335	\$ 689,335				
Estimated Net Position as of Report Date			\$ 879,125			

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



# YTD financial report 2015 gwinnettcountry

## LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 542,570	\$ 542,570	\$ 542,570			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 770,374	21.94%	\$ 961,452	26.38%
Investment Income	8,800	8,800	2,037	23.15%	955	7.75%
Miscellaneous	22,000	22,000	3,426	15.57%	7,223	2.64%
Other Financing Sources	4,819,572	4,819,572	1,204,893	25.00%	998,825	25.00%
Revenues without Use of Net Position	8,361,376	8,361,376	1,980,730	23.69%	1,968,455	24.84%
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>\$ 1,980,730</b>	<b>22.36%</b>	<b>\$ 1,968,455</b>	<b>24.84%</b>
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 7,035	6.58%	\$ 16,782	21.61%
Transportation	8,751,365	8,751,365	720,663	8.23%	1,222,548	15.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 727,698</b>	<b>8.21%</b>	<b>\$ 1,239,330</b>	<b>15.72%</b>
Projected Net Position December 31	\$ 45,657	\$ 45,657				
Estimated Net Position as of Report Date			\$ 1,795,602			

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## SOLID WASTE OPERATING FUND (595)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 11,864,727	\$ 11,864,727	\$ 11,864,727			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ -	0.00%	\$ -	0.00%
Charges for Services	42,667,577	42,667,577	10,926,186	25.61%	10,691,796	26.51%
Investment Income	202,986	202,986	86,586	42.66%	64,051	17.13%
Miscellaneous	50	50	1	2.00%	737	1474.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 11,012,773</b>	<b>25.25%</b>	<b>\$ 10,756,584</b>	<b>25.97%</b>
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 232,440	15.49%	\$ 307,781	17.89%
Payments to Haulers	40,677,286	40,677,286	6,539,691	16.08%	6,388,301	16.66%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	6,772,131	16.06%	6,696,082	16.71%
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>\$ 6,772,131</b>	<b>15.53%</b>	<b>\$ 6,696,082</b>	<b>16.16%</b>
Projected Net Position December 31	\$ 13,289,908	\$ 13,306,810				
Estimated Net Position as of Report Date			\$ 16,105,369			

\* 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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 20,466,030	\$ 20,466,030	\$ 20,466,030			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 225,094	0.72%	\$ 214,764	0.70%
Investment Income	48,868	48,868	30,895	63.22%	5,038	13.43%
Miscellaneous	20,150	20,150	731	3.63%	12,053	86.09%
<b>TOTAL REVENUES</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 256,720</b>	<b>0.82%</b>	<b>\$ 231,855</b>	<b>0.75%</b>
Appropriations:						
Planning and Development	\$ 492,356	\$ 471,930	\$ 90,559	19.19%	\$ 105,646	22.65%
Water Resources	30,584,141	30,570,966	1,790,026	5.86%	4,227,088	20.70%
Non-Departmental	30,000	31,612	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	31,074,508	1,880,585	6.05%	4,332,734	20.71%
Working Capital Reserve	190,561	222,550	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 1,880,585</b>	<b>6.01%</b>	<b>\$ 4,332,734</b>	<b>14.08%</b>
Projected Net Position December 31	\$ 20,656,591	\$ 20,688,580				
Estimated Net Position as of Report Date			\$ 18,842,165			

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## WATER AND SEWER OPERATING FUND (501)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
	Estimated Net Position January 1	\$ 81,247,801	\$ 81,247,801		\$ 81,247,801	
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 58,757,128	19.65%	\$ 59,988,832	20.37%
Investment Income	333,457	333,457	120,027	35.99%	12,951	12.98%
Contributions and Donations	17,870,000	17,870,000	4,761,476	26.65%	4,586,694	38.22%
Miscellaneous	240,000	240,000	89,368	37.24%	104,822	25.95%
<b>TOTAL REVENUES</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 63,727,999</b>	<b>20.07%</b>	<b>\$ 64,693,299</b>	<b>21.07%</b>
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,184,094	\$ 230,999	19.51%	\$ 302,143	24.48%
Water Resources*	297,134,628	296,546,304	65,498,045	22.09%	62,192,965	22.56%
Non-Departmental	50,000	82,742	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,813,140	65,729,044	22.07%	62,495,108	22.56%
Working Capital Reserve	19,147,164	19,715,317	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 65,729,044</b>	<b>20.70%</b>	<b>\$ 62,495,108</b>	<b>20.35%</b>
Projected Net Position December 31	\$ 100,394,965	\$ 100,963,118				
Estimated Net Position as of Report Date			\$ 79,246,756			

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

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## ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
	Estimated Net Position January 1	\$ 16,076,912	\$ 16,076,912		\$ 16,076,912	
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 9,838,300	24.99%	\$ 12,675,896 25.00%	
Investment Income	65,087	65,087	18,294	28.11%	825 5.36%	
Miscellaneous	1,424,802	1,424,802	357,202	25.07%	404,609 26.25%	
Other Financing Sources	-	-	17,217	-	- -	
Revenues without Use of Net Position	40,860,650	40,860,650	10,231,013	25.04%	13,081,330 25.03%	
Use of Net Position	9,626,129	9,338,860	-	0.00%	- -	
<b>TOTAL REVENUES</b>	<b>\$ 50,486,779</b>	<b>\$ 50,199,510</b>	<b>\$ 10,231,013</b>	<b>20.38%</b>	<b>\$ 13,081,330 25.03%</b>	
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,468,611	\$ 840,779	18.82%	\$ 707,326 17.38%	
Financial Services	7,905,530	7,823,949	1,642,245	20.99%	1,588,290 21.37%	
Human Resources	3,359,705	3,354,551	687,628	20.50%	649,015 20.56%	
Information Technology	22,328,293	22,250,480	6,208,124	27.90%	8,309,449 32.34%	
Law	2,173,320	2,173,320	509,980	23.47%	334,484 17.14%	
Support Services	9,523,380	9,395,637	1,761,251	18.75%	1,823,614 19.88%	
Non-Departmental	721,500	732,962	29,589	4.04%	73,177 9.98%	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,486,779</b>	<b>\$ 50,199,510</b>	<b>\$ 11,679,596</b>	<b>23.27%</b>	<b>\$ 13,485,355 25.83%</b>	
Projected Net Position December 31	\$ 6,450,783	\$ 6,738,052				
Estimated Net Position as of Report Date			\$ 14,628,329			

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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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 2,080,281	\$ 2,080,281	\$ 2,080,281			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 249,998	25.00%	\$ 250,002	25.00%
Investment Income	11,000	11,000	3,924	35.67%	(2,134)	-21.69%
Revenues without Use of Net Position	1,011,000	1,011,000	253,922	25.12%	247,868	24.54%
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>\$ 253,922</b>	<b>25.01%</b>	<b>\$ 247,868</b>	<b>23.57%</b>
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 119,152	11.74%	\$ 63,414	6.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 119,152</b>	<b>11.74%</b>	<b>\$ 63,414</b>	<b>6.03%</b>
Projected Net Position December 31	\$ 2,076,009	\$ 2,076,009				
Estimated Net Position as of Report Date			\$ 2,215,051			

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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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
	Estimated Net Position January 1	\$ 2,302,754	\$ 2,302,754		\$ 2,302,754	
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 1,133,152	19.06%	\$ 1,757,804	27.84%
Miscellaneous	282,000	282,000	258,988	91.84%	4,865	1.64%
<b>TOTAL REVENUES</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 1,392,140</b>	<b>22.35%</b>	<b>\$ 1,762,669</b>	<b>26.67%</b>
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,055,671	\$ 1,302,997	21.52%	\$ 1,414,522	23.49%
Non-Departmental	-	1,075	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,056,746	1,302,997	21.51%	1,414,522	23.44%
Working Capital Reserve	122,657	171,879	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 1,302,997</b>	<b>20.92%</b>	<b>\$ 1,414,522</b>	<b>21.40%</b>
Projected Net Position December 31	\$ 2,425,411	\$ 2,474,633				
Estimated Net Position as of Report Date			\$ 2,391,897			

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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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 34,645,009	\$ 34,645,009	\$ 34,645,009			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 9,660,002	21.70%	\$ 8,804,460	21.61%
Investment Income	144,605	144,605	64,835	44.84%	35,820	24.33%
Miscellaneous	-	-	52,755	-	320	-
Revenues without Use of Net Position	44,664,270	44,664,270	9,777,592	21.89%	8,840,600	21.62%
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>\$ 9,777,592</b>	<b>20.11%</b>	<b>\$ 8,840,600</b>	<b>18.37%</b>
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 10,409,643	21.41%	\$ 10,198,400	21.20%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 10,409,643</b>	<b>21.41%</b>	<b>\$ 10,198,400</b>	<b>21.20%</b>
Projected Net Position December 31	\$ 30,681,932	\$ 30,681,932				
Estimated Net Position as of Report Date			\$ 34,012,958			



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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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 13,938,384	\$ 13,938,384	\$ 13,938,384			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 626,036	25.00%	\$ 875,002	25.00%
Investment Income	96,000	96,000	26,288	27.38%	36,418	25.22%
Miscellaneous	-	-	8,373	-	10,402	-
Revenues without Use of Net Position	2,600,142	2,600,142	660,697	25.41%	921,822	25.29%
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>\$ 660,697</b>	<b>9.56%</b>	<b>\$ 921,822</b>	<b>13.44%</b>
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 3,396,442	49.12%	\$ 3,302,002	48.15%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 3,396,442</b>	<b>49.12%</b>	<b>\$ 3,302,002</b>	<b>48.15%</b>
Projected Net Position December 31	\$ 9,623,884	\$ 9,623,884				
Estimated Net Position as of Report Date			\$ 11,202,639			

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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 3/31/2015	Actuals YTD as of 3/31/2015		Actuals YTD as of 3/31/2014	% Actual to 3/31/2014 Budget
Estimated Net Position January 1	\$ 8,910,199	\$ 8,910,199	\$ 8,910,199			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 550,000	25.00%	\$ 1,003,396	25.09%
Investment Income	40,000	40,000	27,939	69.85%	22,202	33.76%
Miscellaneous	-	-	-	-	42	-
Revenues without Use of Net Position	2,240,000	2,240,000	577,939	25.80%	1,025,640	25.23%
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>\$ 577,939</b>	<b>13.39%</b>	<b>\$ 1,025,640</b>	<b>16.27%</b>
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 783,521	18.15%	\$ 460,572	7.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 783,521</b>	<b>18.15%</b>	<b>\$ 460,572</b>	<b>7.31%</b>
Projected Net Position December 31	\$ 6,833,578	\$ 6,833,578				
Estimated Net Position as of Report Date			\$ 8,704,617			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 03/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - March	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 streetlight special assessment fee billing and collection, between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ 36,172	\$ 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	12,000
<i>Total: General Fund</i>			48,172		48,172	48,172
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,422,141	5,166,106	(256,035)	To adjust budget for 90 day job vacancies	(35,948)	(256,035)
<i>Total: E-911 Fund</i>			(256,035)		(35,948)	(256,035)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	9,626,129	9,338,860	(287,269)	To adjust budget for 90 day job vacancies	(56,181)	(287,269)
<i>Total: Administrative Support Fund</i>			(287,269)		(56,181)	(287,269)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (495,132)</b>		<b>\$ (43,957)</b>	<b>\$ (495,132)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 03/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - March	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 streetlight special assessment fee billing and collection, between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ 36,172	\$ 36,172
Transportation	16,486,993	16,321,701	(165,292)	To adjust budget for 90 day job vacancies	(12,595)	(165,292)
Police Services	5,465,614	5,428,186	(37,428)	To adjust budget for 90 day job vacancies	-	(37,428)
Corrections	13,376,297	13,312,739	(63,558)	To adjust budget for 90 day job vacancies	(24,261)	(104,458)
				Transfer from Non-departmental: Inmate Medical Reserve	-	40,900
				Total: Corrections	(24,261)	(63,558)
Community Services	5,572,992	5,554,209	(18,783)	To adjust budget for 90 day job vacancies	-	(18,783)
Community Services - Elections	1,902,553	1,897,909	(4,644)	To adjust budget for 90 day job vacancies	-	(4,644)
Juvenile Court	6,414,973	6,749,473	334,500	Transfer from Non-departmental: Court Reporters Reserve	-	86,800
				Transfer from Non-departmental: Indigent Defense Reserves	-	208,500
				Transfer from Non-departmental: Inmate Medical Reserve	-	-
				Transfer from Non-departmental: Court Interpreter's Reserve	-	39,200
				Total: Juvenile Court	-	334,500
Sheriff	75,228,755	75,866,855	638,100	Transfer from Non-Departmental: Inmate Medical Reserve	-	638,100
Judiciary	17,622,406	20,494,006	2,871,600	Transfer from Non-departmental: Court Reporters 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	2,178,618	28,300	Transfer from Non-departmental: Indigent Defense Reserve	-	26,800
				Transfer from Non-departmental: Court Interpreter's Reserve	-	1,500
				Total: Probate Court	-	28,300
Solicitor General	3,590,357	3,596,157	5,800	Transfer from Non-departmental: Indigent Defense Reserve	-	5,800
<b>Non-Departmental:</b>						
Prisoner Medical Reserve	1,900,000	1,221,000	(679,000)	Transfer to Corrections	-	(40,900)
				Transfer to Sheriff	-	(638,100)
				Transfer to Juvenile Court	-	-
				Total: Prisoner Medical Reserve	-	(679,000)
Other Post-Employment Benefit Reserve	-	6,989	6,989	To adjust budget for 90 day job vacancies	788	6,989

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Indigent Defense Reserve	6,000,000	3,917,400	(2,082,600)	Transfer to Juvenile Court	-	(208,500)
				Transfer to Judiciary	-	(1,847,300)
				Transfer to Probate Court	-	(26,800)
				Total: Indigent Defense Reserve	-	(2,082,600)
Court Reporter's Reserve	2,200,000	1,258,500	(941,500)	Transfer to Juvenile Court	-	(86,800)
				Transfer to Judiciary	-	(848,900)
				Transfer to Solicitor General	-	(5,800)
				Total: Court Reporter's Reserve	-	(941,500)
Court Interpreter's Reserve	560,000	343,900	(216,100)	Transfer to Juvenile Court	-	(39,200)
				Transfer to Judiciary	-	(175,400)
				Transfer to Probate Court	-	(1,500)
				Total: Court Interpreter's Reserve	-	(216,100)
Pension Reserve	-	3,198	3,198	To adjust budget for 90 day job vacancies	-	3,198
Total Non-Departmental			(3,909,013)		788	(3,909,013)
Contribution to Fund Balance	297,447	629,865	332,418	To adjust budget for 90 day job vacancies	36,068	320,418
				GCID #20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	12,000	12,000
				Total: Contribution to Fund Balance	48,068	332,418
<i>Total: General Fund</i>			48,172		48,172	48,172
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,224,013	6,109,927	(114,086)	To adjust budget for 90 day job vacancies	-	(114,086)
Police Services	2,677,058	2,662,501	(14,557)	To adjust budget for 90 day job vacancies	-	(14,557)
Non-Departmental	85,500	91,920	6,420	To adjust budget for 90 day job vacancies	-	6,420
Contribution to Fund Balance	939,633	1,061,856	122,223	To adjust budget for 90 day job vacancies	-	122,223
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	94,274,048	93,943,706	(330,342)	To adjust budget for 90 day job vacancies	(25,469)	(330,342)
Non-Departmental	920,200	934,654	14,454	To adjust budget for 90 day job vacancies	545	14,454
Contribution to Fund Balance	1,145,438	1,461,326	315,888	To adjust budget for 90 day job vacancies	24,924	315,888
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	85,370,718	84,795,492	(575,226)	To adjust budget for 90 day job vacancies	(101,012)	(587,666)
				Transfer from Non-departmental: Inmate Medical Reserve	3,840	12,440
				Total: Police Services	(97,172)	(575,226)
Recorder's Court	1,473,507	1,496,607	23,100	Transfer from Non-departmental: Indigent Defense Reserve	5,000	9,300
				Transfer from Non-departmental: Court Interpreter's Reserve	5,000	13,800
				Total: Recorder's Court	10,000	23,100
Non-Departmental	2,919,161	2,901,423	(17,738)	To adjust budget for 90 day job vacancies	2,144	17,802
				Transfer to Recorder's Court - From Indigent Defense Reserve	(5,000)	(9,300)
				Transfer to Police Services - From Court Interpreter's Reserve	(5,000)	(13,800)
				Transfer to Police Services - From Inmate Medical Reserve	(3,840)	(12,440)
				Total: Non-Departmental	(11,696)	(17,738)
Contribution to Fund Balance	6,197,099	6,766,963	569,864	To adjust budget for 90 day job vacancies	98,868	569,864
<i>Total: Police Services District Fund</i>						
			-		-	-
<b>Recreation Fund (105)</b>						
Community Services	31,139,610	31,111,134	(28,476)	To adjust budget for 90 day job vacancies	-	(28,476)
Non-Departmental	15,000	15,586	586	To adjust budget for 90 day job vacancies	-	586
Contribution to Fund Balance	3,769	31,659	27,890	To adjust budget for 90 day job vacancies	-	27,890
<i>Total: Recreation Fund</i>						
			-		-	-
<b>E-911 Fund (095)</b>						
Police Services	15,789,773	15,527,072	(262,701)	To adjust budget for 90 day job vacancies	(36,734)	(262,701)
Non-Departmental	3,700,000	3,706,666	6,666	To adjust budget for 90 day job vacancies	786	6,666
<i>Total: E-911 Fund</i>						
			(256,035)		(35,948)	(256,035)
<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	471,930	(20,426)	To adjust budget for 90 day job vacancies	-	(20,426)
Water Resources	30,584,141	30,570,966	(13,175)	To adjust budget for 90 day job vacancies	(13,175)	(13,175)
Non-Departmental	30,000	31,612	1,612	To adjust budget for 90 day job vacancies	1,175	1,612
Working Capital Reserve	190,561	222,550	31,989	To adjust budget for 90 day job vacancies	12,000	31,989
<i>Total: Stormwater Operating Fund</i>						
			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - March	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,196,665	1,184,094	(12,571)	To adjust budget for 90 day job vacancies	-	(12,571)
Water Resources	297,134,628	296,546,304	(588,324)	To adjust budget for 90 day job vacancies	(209,686)	(588,324)
Non-Departmental	50,000	82,742	32,742	To adjust budget for 90 day job vacancies	9,344	32,742
Working Capital Reserve	19,147,164	19,715,317	568,153	To adjust budget for 90 day job vacancies	200,342	568,153
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
<b>Administrative Support Fund (665)</b>						
County Administration	4,475,051	4,468,611	(6,440)	To adjust budget for 90 day job vacancies	-	(6,440)
Financial Services	7,905,530	7,823,949	(81,581)	To adjust budget for 90 day job vacancies	-	(81,581)
Human Resources	3,359,705	3,354,551	(5,154)	To adjust budget for 90 day job vacancies	-	(5,154)
Information Technology	22,328,293	22,250,480	(77,813)	To adjust budget for 90 day job vacancies	(29,767)	(77,813)
Support Services	9,523,380	9,395,637	(127,743)	To adjust budget for 90 day job vacancies	(28,278)	(127,743)
Non-Departmental	721,500	732,962	11,462	To adjust budget for 90 day job vacancies	1,864	11,462
<i>Total: Administrative Support Fund</i>			(287,269)		(56,181)	(287,269)
<b>Fleet Management (610)</b>						
Support Services	6,105,968	6,055,671	(50,297)	To adjust budget for 90 day job vacancies	(26,472)	(50,297)
Non-Departmental	-	1,075	1,075	To adjust budget for 90 day job vacancies	566	1,075
Working Capital Reserve	122,657	171,879	49,222	To adjust budget for 90 day job vacancies	25,906	49,222
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (495,132)</b>		<b>\$ (43,957)</b>	<b>\$ (495,132)</b>