



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report

for the period ended

November 30, 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: December 16, 2015

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

This report, which includes unaudited information for the fiscal year through November 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:

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

Executive Summary

Notable events that occurred in November and early December included: 1) property tax collections and appeals processing, and 2) the continuation of fiscal year 2016 budget preparation. Highlights from these activities are discussed below.

Property Taxes and Appeals

Real and personal property tax payments for the 2015 tax year were due October 15. As of November 30, the property tax collection rate was 96.87 percent of the amount billed.

Tax revenues across all tax-related funds are up approximately 2.9 percent over last year. The increases are primarily the result of a higher property tax collection rate and growth in the tax digest.

Notices of Current Assessment for the 2015 tax year for residential and commercial properties were mailed on April 3, 2015. During the 45 day appeal period, taxpayers filed 9,280 residential and commercial real property tax appeals, a 50 percent decrease from the number of appeals filed last year. As of December 1, 99.5 percent of the appeals have been settled.

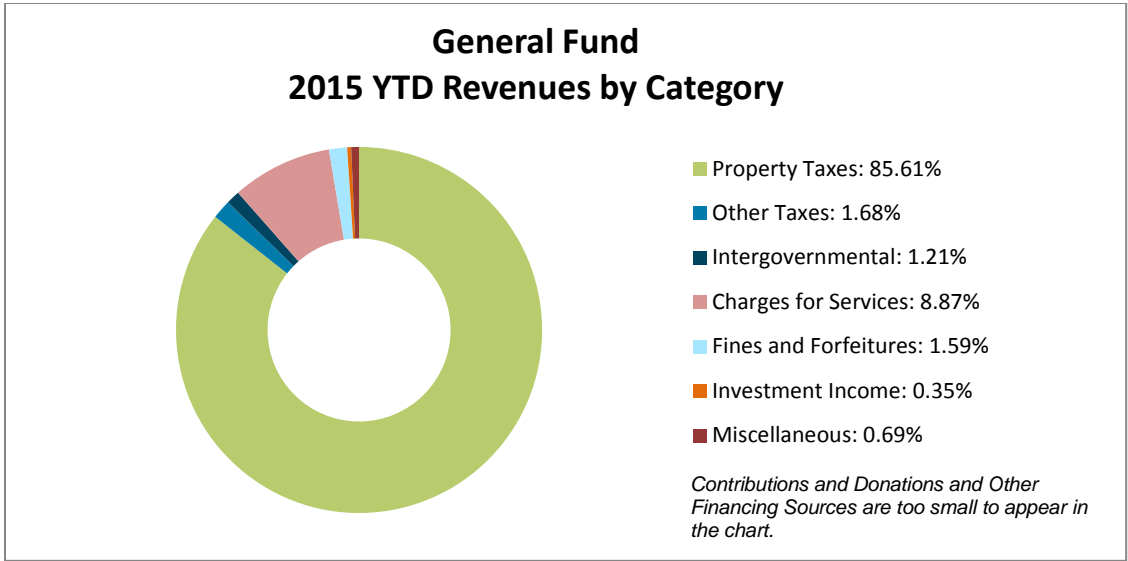
2016 Budget Preparation

With input from the Budget Review Team, the Chairman presented a [proposed \\$1.5 billion budget](#) for fiscal year 2016 to the Board of Commissioners during a briefing on November 17, 2015. The proposed budget is based on the same millage rates as 2015 and focuses on restoring funding for services cut during the economic downturn, recruiting and retaining a high quality workforce, and making investments that improve essential infrastructure and support critical community needs. Additional information about the proposed budget is available on the County's [website](#).

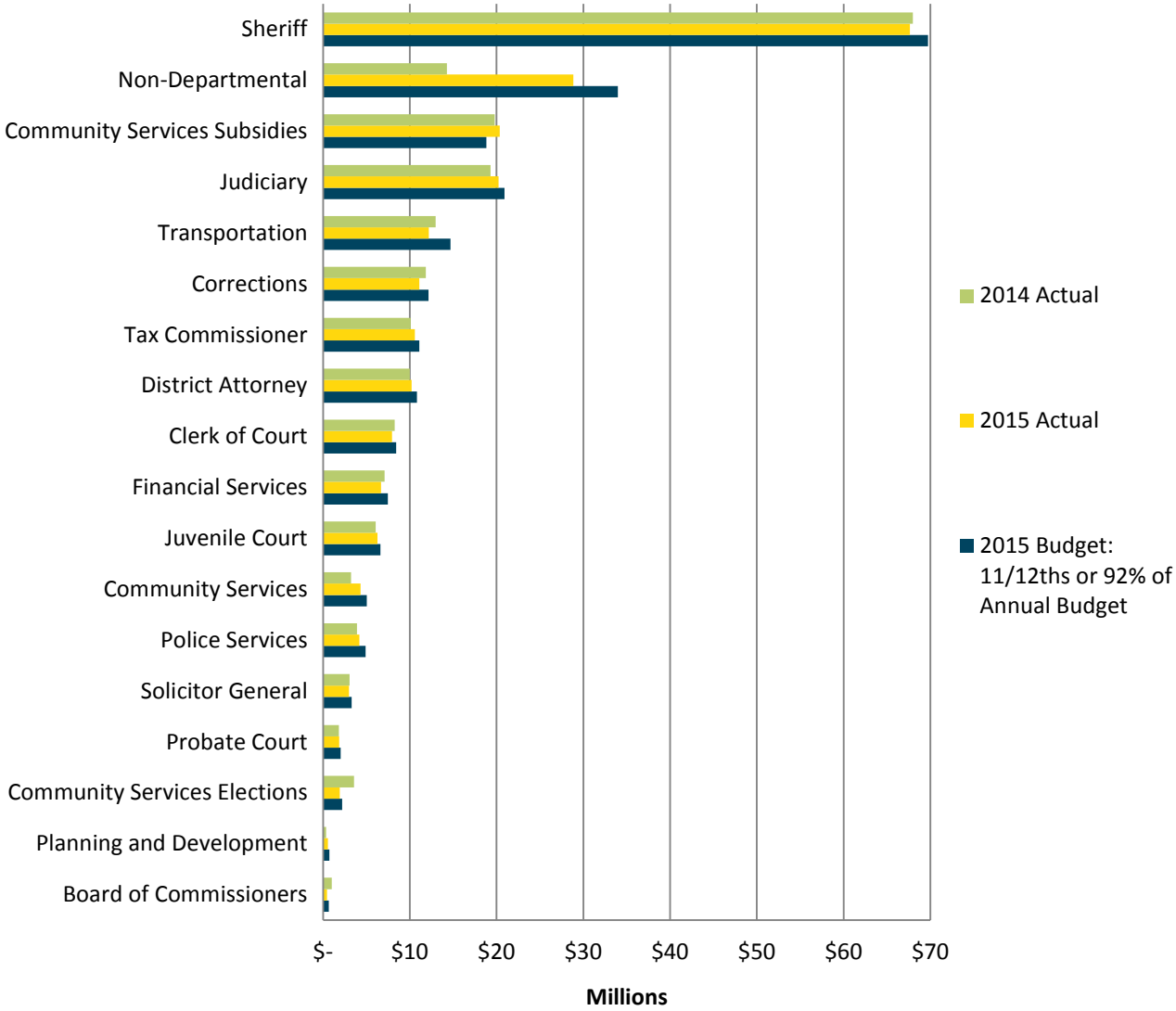
Commissioners held a public hearing on Monday, December 7, 2015, in the Gwinnett Justice and Administration Center auditorium to receive comments on the proposed budget. Comments will continue to be accepted on the County's website through December 31, 2015. The Board plans to adopt the fiscal year 2016 budget on Tuesday, January 5, 2016.

General Fund (page 10)

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



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

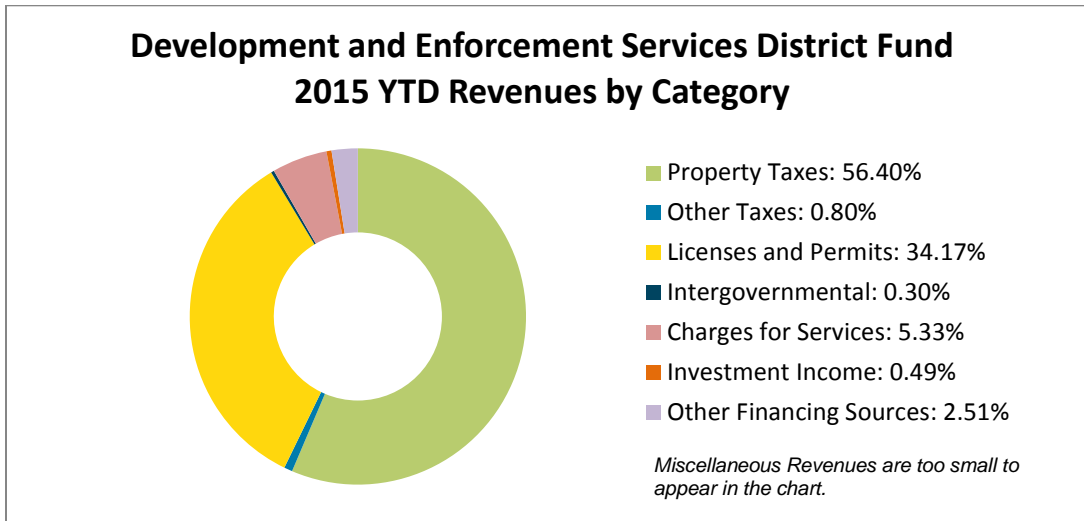


Non-Departmental expenditures are approximately 102 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and transit, as well as increases in the motor vehicle contribution to the service district funds.

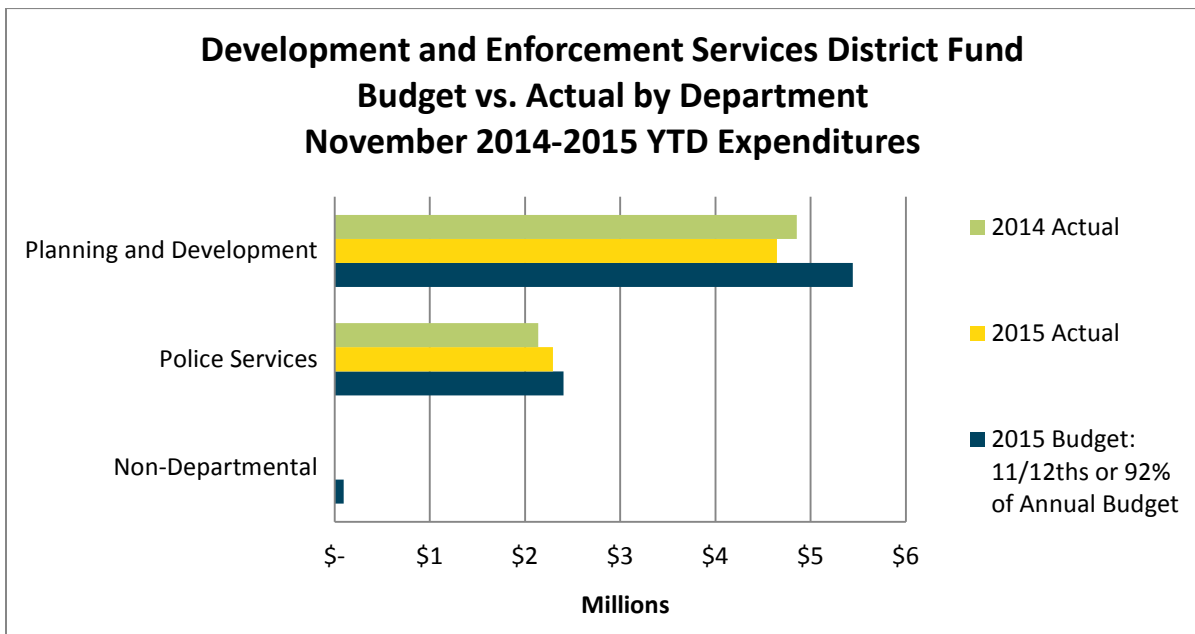
Based on the percentage of the fiscal year that has lapsed, Community Services Subsidies are approximately 8 percent over budget, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made all four quarterly payments to most Community Services Subsidy recipients.

Development and Enforcement Services District Fund (page 13)

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

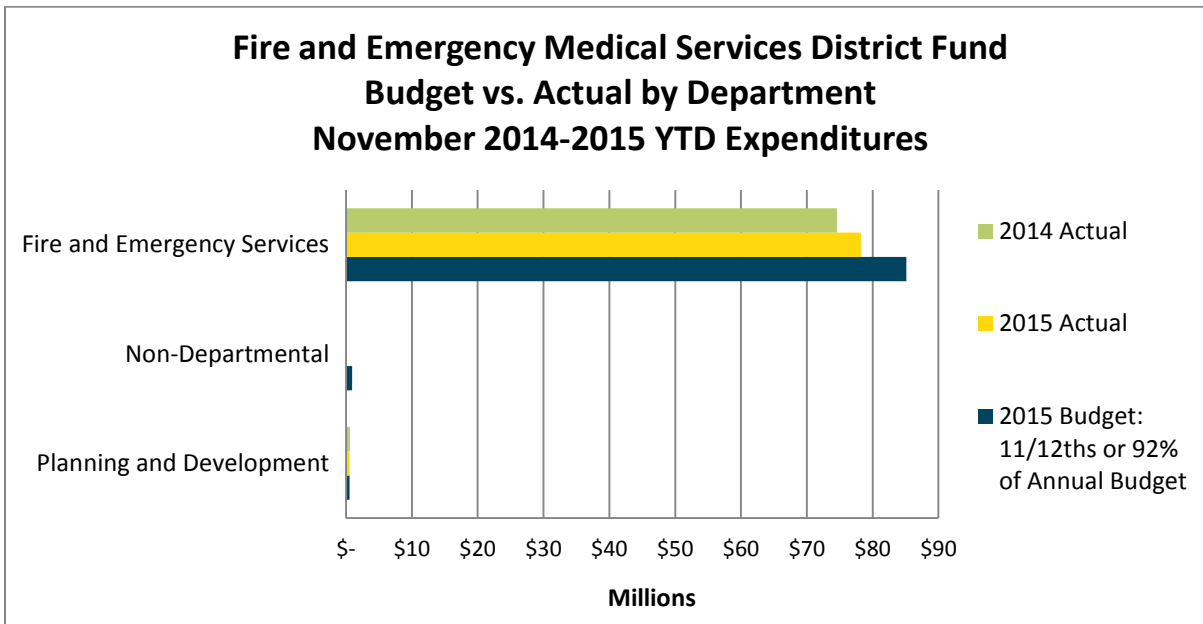
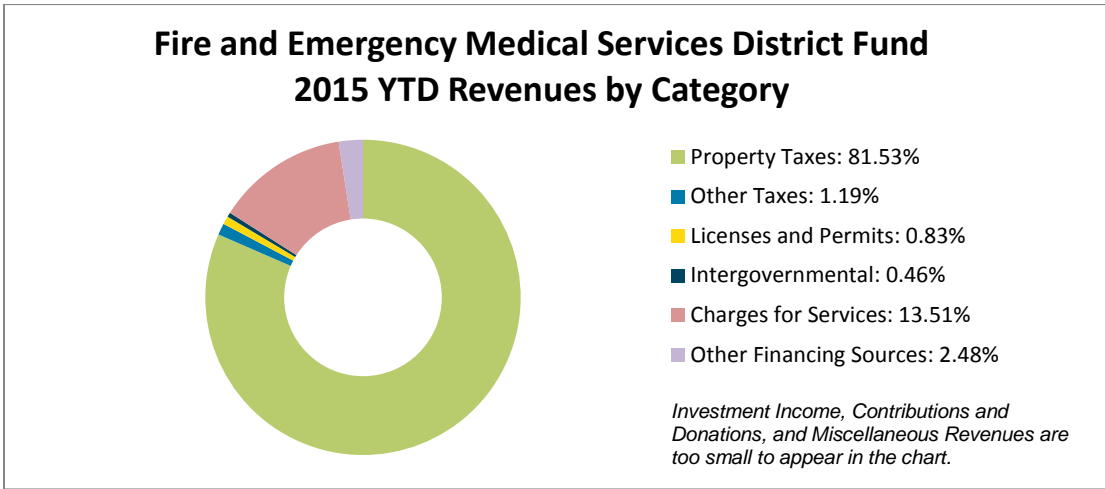


In addition to the increase in Tax revenues previously mentioned on page 2, Licenses and Permits and Charges for Services revenues in the Development and Enforcement Services District Fund are up 24 percent and 17 percent, respectively, as a result of increased construction activity in the County.



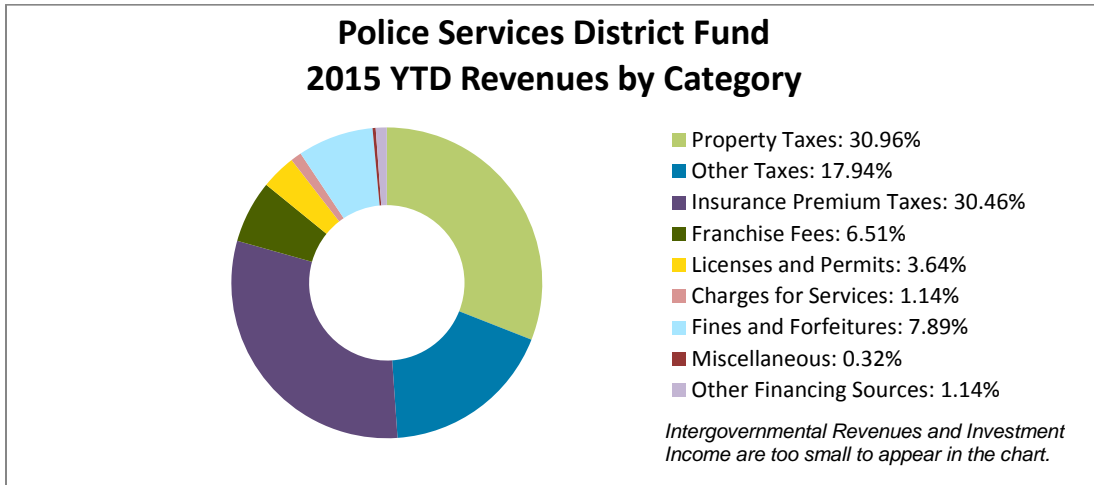
Fire and Emergency Medical Services District Fund (page 14)

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



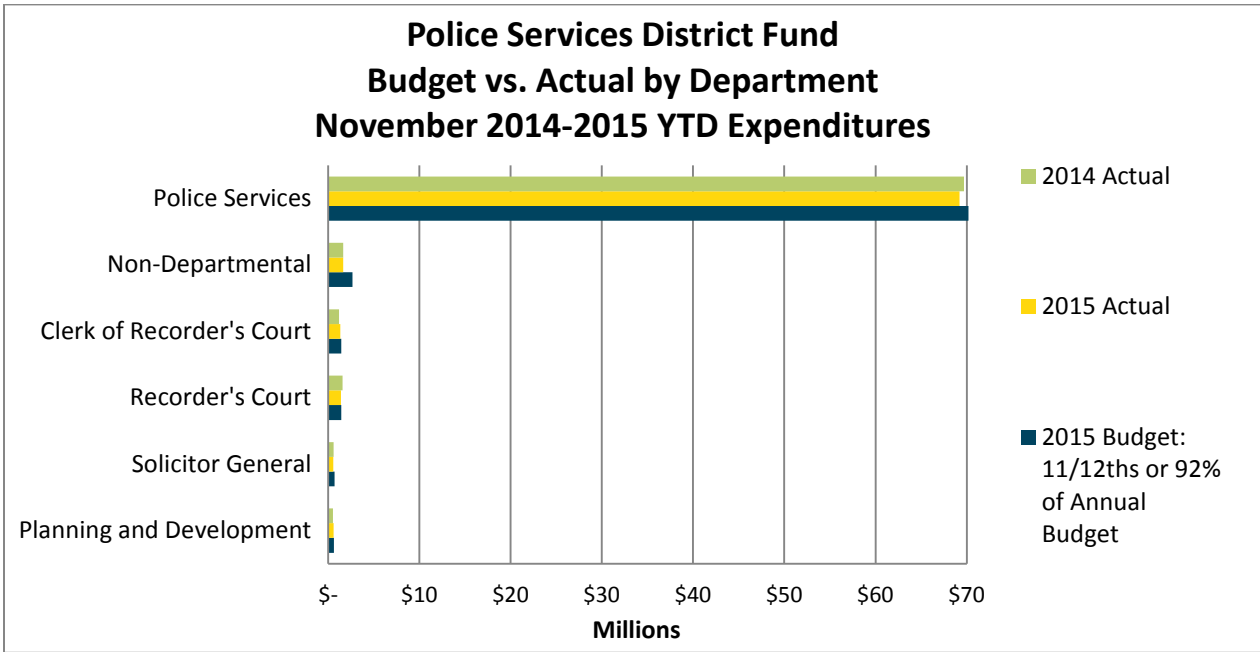
Police Services District Fund (page 16)

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



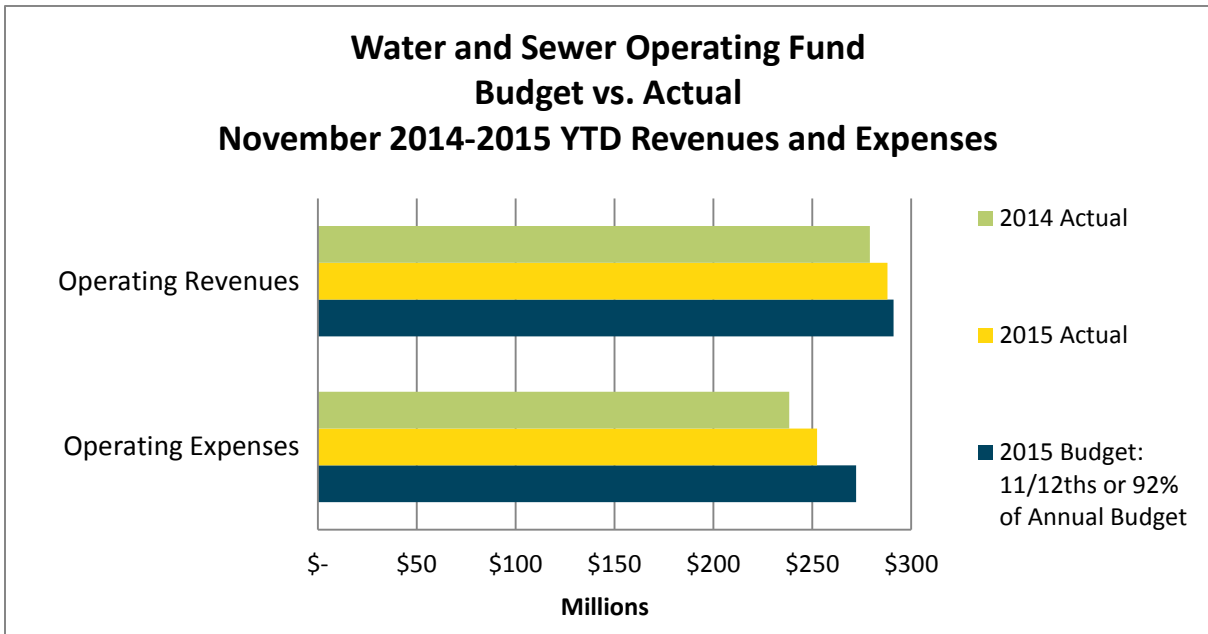
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

The Police Services District Fund recently began realizing the financial impact of school bus stop arm camera citations; these revenues are included in the Fines and Forfeitures revenue category on page 16. Through November, the County's portion of school bus stop arm camera collections has reached approximately \$664,000. Despite this new revenue stream, Fines and Forfeitures are approximately \$1 million lower than this same time last year. The County will continue to monitor these revenues throughout the remainder of the year.



Water and Sewer Operating Fund (page 44)

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



Year-to-date Water and Sewer Operating Fund revenues through November 2015 are approximately \$8.8 million higher than this time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charges and sewer retail revenues. Additionally, year-to-date water consumption is 1.6 percent higher than this same time last year.

Although revenues are higher than this time last year, they are approximately 1.1 percent, or \$3.1 million under budget; however the Department of Water Resources is projecting revenues will end the year over budget. Due to the proper accounting of revenues in the period earned, revenues will appear to be understated by approximately one-half month, or \$10.4 million, when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses through November 2015 are approximately \$14.0 million higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in transfers to the Renewal and Extension capital fund.

Although year-to-date expenses are higher than this time last year, they are approximately 7.3 percent, or \$19.8 million, under budget. Expenses are expected to remain under budget through the end of the year, primarily due to lower than expected utility costs and contracted industrial repair and maintenance expenses.

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.

Charges for Services revenues in the E-911 Fund (page 29) are up approximately \$2 million over last year, primarily due to increases in wireless collections and Voice over Internet Protocol (VoIP) fees.

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

Expenses in the Stormwater Operating Fund (page 43) are significantly higher compared to this time last year. The variance is primarily due to an increase in contributions to the Renewal and Extension capital fund.

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General Fund (001)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 215,104,473	100.62%	\$ 212,248,061	104.00%
Intergovernmental	2,843,219	2,843,219	2,976,410	104.68%	3,355,889	87.04%
Charges for Services	22,461,915	22,571,287	21,856,816	96.83%	21,149,823	83.15%
Fines and Forfeitures	5,442,405	5,454,405	3,931,085	72.07%	4,406,031	94.58%
Investment Income	513,291	513,291	856,895	166.94%	1,090,648	89.14%
Contributions and Donations	82,752	85,766	26,065	30.39%	43,204	42.34%
Miscellaneous	1,277,956	1,344,079	1,700,123	126.49%	1,718,868	122.62%
Other Financing Sources	197,864	197,864	302,580	152.92%	471,955	160.60%
Revenues without Use of Fund Balance	246,606,396	246,796,905	246,754,447	99.98%	244,484,479	101.43%
Use of Fund Balance	-	8,152,784	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 246,606,396	\$ 254,949,689	\$ 246,754,447	96.79%	\$ 244,484,479	101.28%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 456,835	63.34%	\$ 1,013,049	67.92%
Financial Services	8,205,627	8,162,265	6,689,140	81.95%	7,107,836	81.93%
Tax Commissioner	12,081,242	12,117,414	10,582,955	87.34%	10,097,285	88.16%
Transportation	16,486,993	16,030,413	12,187,673	76.03%	12,976,592	79.65%
Planning and Development	836,845	816,609	547,737	67.07%	357,009	54.55%
Police Services	5,465,614	5,346,624	4,173,997	78.07%	3,919,435	78.88%
Corrections	13,376,297	13,265,749	11,098,989	83.67%	11,843,286	86.30%
Community Services	5,572,992	5,521,239	4,332,436	78.47%	3,232,948	76.72%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	846,100	100.00%	834,200	99.30%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,489,896	100.00%
Coalition for Health & Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Dept of Family & Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	117,250	100.00%	-	-
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	775,013	775,013	587,190	75.77%	670,594	86.88%
Library Subsidy	15,818,068	15,818,068	15,818,068	100.00%	15,368,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	20,549,659	20,549,659	20,361,836	99.09%	19,791,595	99.46%
Community Services - Elections	1,902,553	2,414,674	1,928,585	79.87%	3,568,292	66.67%
Juvenile Court	6,414,973	7,204,373	6,281,741	87.19%	6,086,461	85.83%
Sheriff	75,228,755	76,074,955	67,649,832	88.93%	67,964,922	89.39%
Clerk of Court	9,203,505	9,203,505	7,955,921	86.44%	8,243,957	87.29%
Judiciary	17,622,406	22,819,376	20,240,181	88.70%	19,319,534	90.72%
Probate Court	2,150,318	2,225,518	1,869,976	84.02%	1,814,173	86.60%
District Attorney	11,814,052	11,814,052	10,225,713	86.56%	10,013,412	87.63%

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General Fund (001)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Solicitor General	3,590,357	3,600,557	2,988,084	82.99%	3,063,962	83.43%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	593,614	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	15,379,375	14,879,760	96.75%	1,833,333	91.67%
Contribution to Local Transit	4,819,572	4,819,572	4,417,941	91.67%	3,662,357	91.67%
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	993,700	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	1,192,091	91.28%	1,237,087	99.89%
Other Miscellaneous	100,773	150,773	96,585	64.06%	109,206	76.11%
OPEB Reserve	-	18,999	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	138,410	89.30%	121,290	78.25%
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	2,253,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	305,200	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	121,000	-	0.00%	-	0.00%
Pension Reserve	-	17,001	-	0.00%	-	0.00%
Motor Vehicle Contribution	5,192,360	5,192,360	3,868,069	74.50%	3,118,107	56.45%
800 MHZ Maintenance	2,883,874	2,883,874	2,583,962	89.60%	2,528,565	95.28%
Other Governmental Agencies	197,563	296,895	281,825	94.92%	257,875	90.28%
Total Non-Departmental	<u>35,085,530</u>	<u>37,061,476</u>	<u>28,858,643</u>	<u>77.87%</u>	<u>14,267,820</u>	<u>60.44%</u>
Appropriations without Contribution to Fund Balance	246,308,949	254,949,689	218,430,274	85.68%	204,681,568	84.79%
Contribution to Fund Balance	297,447	-	-	-	-	-
TOTAL APPROPRIATIONS	<u><u>\$ 246,606,396</u></u>	<u><u>\$ 254,949,689</u></u>	<u><u>\$ 218,430,274</u></u>	<u>85.68%</u>	<u><u>\$ 204,681,568</u></u>	<u>84.79%</u>
Projected Fund Balance December 31	<u>\$ 143,797,705</u>	<u>\$ 135,347,474</u>				
Fund Balance as of Report Date			<u>\$ 171,824,431</u>			

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

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 6,712,205	109.75%	\$ 6,418,983	109.56%
Intergovernmental	26,140	26,140	33,161	126.86%	27,979	148.69%
Investment Income	-	-	10,835	-	658	658.00%
TOTAL REVENUES	\$ 6,142,158	\$ 6,142,158	\$ 6,756,201	110.00%	\$ 6,447,620	109.70%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 4,139,075	99.92%	\$ 4,173,525	100.00%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	4,139,075	99.92%	4,173,525	100.00%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,142,158	\$ 6,142,158	\$ 4,139,075	67.39%	\$ 4,173,525	71.01%
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 15,569,411			

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Development & Enforcement District Fund (104)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 6,145,986	101.16%	\$ 5,889,948	101.52%
Licenses and Permits	3,031,775	3,031,775	3,671,597	121.10%	2,955,760	116.52%
Intergovernmental	24,666	24,666	31,895	129.31%	25,333	-
Charges for Services	411,218	411,218	572,266	139.16%	488,269	150.91%
Investment Income	21,002	21,002	52,402	249.51%	14,565	51.61%
Miscellaneous	-	-	2,650	-	6,144	-
Other Financing Sources	362,258	362,258	269,865	74.50%	217,542	56.39%
TOTAL REVENUES	<u>\$ 9,926,204</u>	<u>\$ 9,926,204</u>	<u>\$ 10,746,661</u>	108.27%	<u>\$ 9,597,561</u>	105.74%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 5,935,940	\$ 4,645,910	78.27%	\$ 4,854,312	79.14%
Police Services	2,677,058	2,622,312	2,294,267	87.49%	2,139,027	85.93%
Non-Departmental:						
OPEB Reserve	-	7,273	-	0.00%	-	0.00%
Pension Reserve	-	12,279	-	0.00%	-	0.00%
Non-Departmental D&E	85,500	85,500	-	0.00%	-	0.00%
Total Non-Departmental	<u>85,500</u>	<u>105,052</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>8,986,571</u>	<u>8,663,304</u>	<u>6,940,177</u>	80.11%	<u>6,993,339</u>	80.22%
Contribution to Fund Balance	939,633	1,262,900	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,926,204</u>	<u>\$ 9,926,204</u>	<u>\$ 6,940,177</u>	69.92%	<u>\$ 6,993,339</u>	77.05%
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,330,734				
Fund Balance as of Report Date			\$ 11,874,318			

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Fire and EMS District Fund (102)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 80,057,484	101.69%	\$ 76,967,179	102.18%
Licenses and Permits	701,282	701,282	807,907	115.20%	701,616	95.29%
Intergovernmental	346,938	346,938	441,001	127.11%	371,760	-
Charges for Services	13,831,285	13,831,285	13,077,608	94.55%	12,110,057	85.21%
Investment Income	68,438	68,438	121,095	176.94%	34,237	-
Contributions and Donations	250	250	1,705	682.00%	600	87.34%
Miscellaneous	28,500	35,569	79,261	222.84%	147,853	190.14%
Other Financing Sources	3,220,068	3,220,068	2,398,803	74.50%	1,934,326	56.48%
TOTAL REVENUES	<u>\$ 96,922,187</u>	<u>\$ 96,929,256</u>	<u>\$ 96,984,864</u>	100.06%	<u>\$ 92,267,628</u>	98.39%
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 513,679	90.92%	\$ 558,127	91.21%
Fire and Emergency Services	94,274,048	92,837,078	78,197,812	84.23%	74,561,879	82.25%
Non-Departmental:						
OPEB Reserve	-	30,075	-	0.00%	-	0.00%
Pension Reserve	-	36,399	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,200	920,200	-	0.00%	-	0.00%
Total Non-Departmental	<u>920,200</u>	<u>986,674</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	94,388,748	78,711,491	83.39%	75,120,006	81.44%
Contribution to Fund Balance	1,145,438	2,540,508	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,922,187</u>	<u>\$ 96,929,256</u>	<u>\$ 78,711,491</u>	81.21%	<u>\$ 75,120,006</u>	80.11%
Projected Fund Balance December 31	<u>\$ 45,513,280</u>	<u>\$ 46,908,350</u>				
Fund Balance as of Report Date			<u>\$ 62,641,215</u>			

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Loganville EMS District Fund (103)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenues:						
Investment Income	\$ 4,059	\$ 4,059	\$ 4,659	114.78%	\$ 4,460	79.60%
Revenues without Use of Fund Balance	4,059	4,059	4,659	114.78%	4,460	79.60%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 24,827</u>	<u>\$ 24,827</u>	<u>\$ 4,659</u>	18.77%	<u>\$ 4,460</u>	18.78%
Appropriations:						
Loganville EMS	\$ 24,827	\$ 24,827	\$ 22,357	90.05%	\$ 18,363	77.32%
TOTAL APPROPRIATIONS	<u>\$ 24,827</u>	<u>\$ 24,827</u>	<u>\$ 22,357</u>	90.05%	<u>\$ 18,363</u>	77.32%
Projected Fund Balance December 31	<u>\$ 777,579</u>	<u>\$ 777,579</u>				
Fund Balance as of Report Date			<u>\$ 780,649</u>			

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Police Services District Fund (106)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 57,995,349	106.33%	\$ 54,535,925	103.68%
Insurance Premium Taxes	27,143,782	27,143,782	31,885,393	117.47%	29,775,606	109.70%
Licenses and Permits	3,979,193	3,979,193	3,805,863	95.64%	3,300,279	76.40%
Intergovernmental	143,519	143,519	181,967	126.79%	155,423	-
Charges for Services	1,225,119	1,225,119	1,192,263	97.32%	1,202,661	94.60%
Fines and Forfeitures	9,929,773	9,929,773	8,258,549	83.17%	9,294,185	97.88%
Investment Income	139,301	139,301	269,357	193.36%	91,595	257.20%
Contributions and Donations	-	-	-	-	7,319	-
Miscellaneous	245,333	245,333	336,924	137.33%	448,201	215.07%
Other Financing Sources	1,610,034	1,610,034	1,199,401	74.50%	966,855	56.46%
TOTAL REVENUES	\$ 98,957,182	\$ 98,957,182	\$ 105,125,066	106.23%	\$ 99,778,049	103.09%
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 592,243	85.30%	\$ 519,563	70.26%
Police Services	85,370,718	83,291,563	69,216,737	83.10%	69,703,642	79.05%
Recorder's Court	1,473,507	1,544,962	1,398,755	90.54%	1,568,869	89.74%
Solicitor General	751,210	751,210	560,386	74.60%	592,860	92.63%
Clerk of Recorder's Court	1,551,194	1,551,194	1,333,158	85.94%	1,176,017	86.22%
Non-Departmental:						
OPEB Reserve	-	44,982	-	0.00%	-	0.00%
Pension Reserve	-	27,934	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	2,798,525	2,686,795	1,500,000	55.83%	1,500,000	55.56%
Total Non-Departmental	2,919,161	2,880,347	1,620,636	56.27%	1,620,636	56.71%
Appropriations without Contribution to Fund Balance	92,760,083	90,713,569	74,721,915	82.37%	75,181,587	78.70%
Contribution to Fund Balance	6,197,099	8,243,613	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 98,957,182	\$ 98,957,182	\$ 74,721,915	75.51%	\$ 75,181,587	77.68%
Projected Fund Balance December 31	\$ 49,590,224	\$ 51,636,738				
Fund Balance as of Report Date			\$ 73,796,276			

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Recreation Fund (105)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 25,553,588	101.95%	\$ 24,351,997	105.70%
Intergovernmental	103,477	105,823	131,524	124.29%	110,756	209.73%
Charges for Services	4,015,471	4,015,471	3,760,093	93.64%	3,609,084	91.20%
Investment Income	52,375	52,375	65,540	125.14%	31,962	109.76%
Contributions and Donations	2,600	10,430	8,496	81.46%	-	0.00%
Miscellaneous	2,044,169	2,044,169	2,080,837	101.79%	1,921,081	106.27%
Other Financing Sources	26,930	26,930	21,930	81.43%	-	-
TOTAL REVENUES	\$ 31,308,870	\$ 31,319,046	\$ 31,622,008	100.97%	\$ 30,024,880	103.93%
Appropriations:						
Community Services	\$ 31,139,610	\$ 30,955,006	\$ 26,332,890	85.07%	\$ 24,636,589	86.58%
Support Services	150,491	150,491	131,162	87.16%	121,215	85.75%
Non-Departmental:						
OPEB Reserve	-	4,062	-	0.00%	-	0.00%
Pension Reserve	-	2,049	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	15,000	15,000	-	0.00%	-	0.00%
Total Non-Departmental	15,000	21,111	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,126,608	26,464,052	85.02%	24,757,804	86.50%
Contribution to Fund Balance	3,769	192,438	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 31,308,870	\$ 31,319,046	\$ 26,464,052	84.50%	\$ 24,757,804	85.70%
Projected Fund Balance December 31	\$ 15,899,954	\$ 16,088,623				
Fund Balance as of Report Date			\$ 21,054,141			

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Gwinnett Place TAD Fund (165)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Indian Trail TAD Fund (162)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	\$ -	\$ -	\$ 146,173	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,173</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 89,489</u>	<u>\$ 89,489</u>				
Fund Balance as of Report Date			<u>\$ 235,662</u>			

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Jimmy Carter Boulevard TAD Fund (161)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ 417,769	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,769</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 379,608</u>	<u>\$ 379,608</u>				
Fund Balance as of Report Date			<u>\$ 797,377</u>			

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Lake Lucerne TAD Fund (164)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ -			

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Park Place TAD Fund (163)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,918	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,918</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ -</u>	<u>\$ -</u>				
Fund Balance as of Report Date			<u>\$ 11,918</u>			

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Speed Hump Fund (003)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 112,854	96.10%	\$ 113,901	97.39%
Investment Income	5,899	5,899	7,203	122.11%	2,270	61.67%
TOTAL REVENUES	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 120,057</u>	97.35%	<u>\$ 116,171</u>	96.30%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 99,449	82.15%	\$ 60,938	97.49%
Appropriations without Contribution to Fund Balance	121,065	121,065	99,449	82.15%	60,938	97.49%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 99,449</u>	80.64%	<u>\$ 60,938</u>	50.52%
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,286,014			

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Street Lighting Fund (002)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,904,870	\$ 6,348,877	91.95%	\$ 6,631,046	97.15%
Investment Income	8,542	8,542	7,582	88.76%	5,911	96.93%
Miscellaneous	-	-	23,525	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,913,412	6,379,984	92.28%	6,658,301	97.46%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,742,625	\$ 7,762,863	\$ 6,379,984	82.19%	\$ 6,658,301	89.14%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,762,863	\$ 5,837,341	75.20%	\$ 5,971,259	79.94%
TOTAL APPROPRIATIONS	\$ 7,742,625	\$ 7,762,863	\$ 5,837,341	75.20%	\$ 5,971,259	79.94%
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Balance as of Report Date			\$ 3,069,840			

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Authority Imaging Fund (020)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 594,771	64.42%	\$ 599,573	75.10%
Investment Income	-	-	2,429	-	1,870	108.66%
Revenues without Use of Fund Balance	923,321	923,321	597,200	64.68%	601,443	75.17%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 960,000	\$ 960,000	\$ 597,200	62.21%	\$ 601,443	31.58%
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 753,575	78.50%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 960,000	\$ 960,000	\$ 753,575	78.50%	\$ -	0.00%
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,474,799			

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Corrections Inmate Welfare Fund (085)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 70,616	98.76%	\$ 69,784	100.41%
Miscellaneous	7,700	7,700	8,375	108.77%	7,202	92.33%
TOTAL REVENUES	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 78,991</u>	99.74%	<u>\$ 76,986</u>	94.45%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 32,940	43.76%	\$ 42,986	52.74%
Appropriations without Contribution to Fund Balance	75,279	75,279	32,940	43.76%	42,986	52.74%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 32,940</u>	41.59%	<u>\$ 42,986</u>	52.74%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 151,893			

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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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 777,579	82.36%	\$ 842,344	96.60%
Investment Income	-	-	1,580	-	1,235	79.99%
Miscellaneous	-	-	3,634	-	3,911	-
Revenues without Use of Fund Balance	944,147	944,147	782,793	82.91%	847,490	97.02%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,200,382</u>	<u>\$ 1,200,382</u>	<u>\$ 782,793</u>	65.21%	<u>\$ 847,490</u>	68.32%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 386,877	72.39%	\$ 437,421	88.90%
Solicitor General	665,979	665,979	472,112	70.89%	479,021	64.01%
TOTAL APPROPRIATIONS	<u>\$ 1,200,382</u>	<u>\$ 1,200,382</u>	<u>\$ 858,989</u>	71.56%	<u>\$ 916,442</u>	73.88%
Projected Fund Balance December 31	<u>\$ 1,115,777</u>	<u>\$ 1,115,777</u>				
Fund Balance as of Report Date			<u>\$ 1,295,816</u>			

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DA Federal Asset Sharing Fund (080)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,185	\$ 7,185	100.00%	\$ 8,987	100.01%
Investment Income	-	86	275	319.77%	334	62.66%
Revenues without Use of Fund Balance	-	7,271	7,460	102.60%	9,321	97.92%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 222,271	\$ 7,460	3.36%	\$ 9,321	4.16%
Appropriations:						
District Attorney	\$ 215,000	\$ 222,271	\$ 67,481	30.36%	\$ 98,462	43.96%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 222,271	\$ 67,481	30.36%	\$ 98,462	43.96%
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 300,493			

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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 monthly subscriber fees remitted by wired and wireless telecommunication providers. Expenditures must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 16,132,063	115.79%	\$ 14,120,880	107.21%
Investment Income	135,320	135,320	157,035	116.05%	172,417	140.12%
Miscellaneous	-	-	3,934	-	13,906	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	16,293,032	115.82%	14,307,203	107.61%
Use of Fund Balance	5,422,141	4,686,315	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 18,753,947	\$ 16,293,032	86.88%	\$ 14,307,203	81.22%
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,030,042	\$ 12,111,991	80.59%	\$ 10,846,558	76.88%
Non-Departmental:						
OPEB Reserve	-	16,154	-	0.00%	-	0.00%
Pension Reserve	-	7,751	-	0.00%	-	0.00%
Other Governmental Agencies	3,417,801	3,417,802	3,417,801	100.00%	3,220,837	100.00%
Non-Departmental E-911	282,199	282,198	-	0.00%	-	0.00%
Total Non-Departmental	3,700,000	3,723,905	3,417,801	91.78%	3,220,837	91.81%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 18,753,947	\$ 15,529,792	82.81%	\$ 14,067,395	79.86%
Projected Fund Balance December 31	\$ 21,460,733	\$ 22,196,559				
Fund Balance as of Report Date			\$ 27,646,114			

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Juvenile Court Supervision Fund (030)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 47,006	81.35%	\$ 44,790	70.26%
TOTAL REVENUES	<u>\$ 57,784</u>	<u>\$ 57,784</u>	<u>\$ 47,006</u>	81.35%	<u>\$ 44,790</u>	70.26%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 51,474	99.82%	\$ 46,898	73.58%
Appropriations without Contribution to Fund Balance	51,569	51,569	51,474	99.82%	46,898	73.58%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 57,784</u>	<u>\$ 57,784</u>	<u>\$ 51,474</u>	89.08%	<u>\$ 46,898</u>	73.56%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 95,215			

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Police Special Justice Fund (070)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenues:						
Fines and Forfeitures	\$ -	\$ 293,732	\$ 311,732	106.13%	\$ 256,181	102.76%
Revenues without Use of Fund Balance	-	293,732	311,732	106.13%	256,181	102.76%
Use of Fund Balance	1,034,149	740,417	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 311,732	30.14%	\$ 256,181	22.89%
Appropriations:						
Police Services	\$ 1,034,149	\$ 1,034,149	\$ 335,692	32.46%	\$ 487,780	43.58%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 335,692	32.46%	\$ 487,780	43.58%
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,912,378				
Fund Balance as of Report Date			\$ 2,628,835			

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Police Special State Fund (072)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenues:						
Fines and Forfeitures	\$ -	\$ 235,172	\$ 241,503	102.69%	\$ 309,082	103.10%
Miscellaneous	-	-	384	-	636	-
Revenues without Use of Fund Balance	-	235,172	241,887	102.86%	309,718	103.31%
Use of Fund Balance	880,240	645,068	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,240	\$ 880,240	\$ 241,887	27.48%	\$ 309,718	35.33%
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 409,751	46.55%	\$ 329,453	37.58%
TOTAL APPROPRIATIONS	\$ 880,240	\$ 880,240	\$ 409,751	46.55%	\$ 329,453	37.58%
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,224,148				
Fund Balance as of Report Date			\$ 2,701,352			

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Sheriff Inmate Fund (090)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 573,777	103.05%	\$ 471,543	103.00%
Revenues without Use of Fund Balance	556,788	556,788	573,777	103.05%	471,543	103.00%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 558,183	\$ 558,183	\$ 573,777	102.79%	\$ 471,543	82.15%
Appropriations:						
Sheriff	\$ 558,183	\$ 558,183	\$ 345,138	61.83%	\$ 269,553	46.96%
TOTAL APPROPRIATIONS	\$ 558,183	\$ 558,183	\$ 345,138	61.83%	\$ 269,553	46.96%
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,555,692			

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Sheriff Special Justice Fund (065)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,809	\$ 52,290	142.06%	\$ 76,773	100.00%
Investment Income	-	61	220	360.66%	163	70.26%
Revenues without Use of Fund Balance	-	36,870	52,510	142.42%	76,936	99.91%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 75,000	\$ 111,870	\$ 52,510	46.94%	\$ 76,936	33.89%
Appropriations:						
Sheriff	\$ 75,000	\$ 111,870	\$ 2,915	2.61%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 75,000	\$ 111,870	\$ 2,915	2.61%	\$ -	0.00%
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 310,387			

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Sheriff Special Treasury Fund (066)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 122,337	\$ 121,445	99.27%	\$ 169,950	107.32%
Investment Income	-	124	440	354.84%	557	63.22%
Revenues without Use of Fund Balance	-	122,461	121,885	99.53%	170,507	107.08%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 272,461	\$ 121,885	44.73%	\$ 170,507	21.07%
Appropriations:						
Sheriff	\$ 150,000	\$ 272,461	\$ 58,537	21.48%	\$ 403,598	49.87%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 272,461	\$ 58,537	21.48%	\$ 403,598	49.87%
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 484,072			

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Sheriff Special State Fund (067)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,554	\$ 6,554	100.00%	\$ 5,003	100.00%
Investment Income	-	34	120	352.94%	119	72.56%
Other Financing Sources	-	-	-	-	2,025	100.00%
Revenues without Use of Fund Balance	-	6,588	6,674	101.31%	7,147	99.37%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 81,588</u>	<u>\$ 6,674</u>	8.18%	<u>\$ 7,147</u>	4.81%
Appropriations:						
Sheriff	\$ 75,000	\$ 81,588	\$ 6,121	7.50%	\$ 10,500	7.07%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 81,588</u>	<u>\$ 6,121</u>	7.50%	<u>\$ 10,500</u>	7.07%
Projected Fund Balance December 31	<u>\$ 64,094</u>	<u>\$ 64,094</u>				
Fund Balance as of Report Date			<u>\$ 139,647</u>			

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Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are 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			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 812,470	98.48%	\$ 864,503	104.79%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	1,010,459	100.63%	997,131	102.27%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	2,622,929	99.76%	2,261,634	102.80%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,678,596	\$ 2,678,596	\$ 2,622,929	97.92%	\$ 2,261,634	84.11%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 2,675,916	99.90%	\$ 2,685,542	99.87%
TOTAL APPROPRIATIONS	\$ 2,678,596	\$ 2,678,596	\$ 2,675,916	99.90%	\$ 2,685,542	99.87%
Projected Fund Balance December 31	\$ 967,312	\$ 967,312				
Fund Balance as of Report Date			\$ 963,788			

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Tree Bank Fund (040)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ 21,760	217.60%	\$ 28,160	187.73%
TOTAL REVENUES	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 21,760</u>	217.60%	<u>\$ 28,160</u>	187.73%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Fund Balance as of Report Date			\$ 203,643			

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Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Infinite Energy Center (formerly 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 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 7,954,466	109.77%	\$ 7,191,832	104.16%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	6,323	526.92%	1,296	16.20%
Revenues without Use of Fund Balance	7,247,884	7,247,884	7,960,789	109.84%	7,193,128	104.06%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,618,070</u>	<u>\$ 7,618,070</u>	<u>\$ 7,960,789</u>	104.50%	<u>\$ 7,193,128</u>	101.26%
Appropriations:						
Facility Debt	\$ 4,928,005	\$ 4,928,005	\$ 4,928,005	100.00%	\$ 4,934,405	100.00%
Tourism	2,690,065	2,690,065	2,583,941	96.05%	2,118,546	97.66%
TOTAL APPROPRIATIONS	<u>\$ 7,618,070</u>	<u>\$ 7,618,070</u>	<u>\$ 7,511,946</u>	98.61%	<u>\$ 7,052,951</u>	99.29%
Projected Fund Balance December 31	<u>\$ 7,183,334</u>	<u>\$ 7,183,334</u>				
Fund Balance as of Report Date			<u>\$ 8,002,363</u>			

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Airport Operating Fund (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 153,276	113.54%	\$ 145,059	107.45%
Miscellaneous	720,000	720,000	800,411	111.17%	713,982	99.95%
Revenues without Use of Net Position	855,000	855,000	953,687	111.54%	859,041	101.14%
Use of Net Position	87,444	75,768	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 942,444	\$ 930,768	\$ 953,687	102.46%	\$ 859,041	99.80%
Appropriations:						
Transportation*	\$ 942,444	\$ 930,513	\$ 758,991	81.57%	\$ 730,013	84.81%
Non-Departmental:						
OPEB Reserve	-	255	-	0.00%	-	-
Total Non-Departmental	-	255	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 942,444	\$ 930,768	\$ 758,991	81.54%	\$ 730,013	84.81%
Projected Net Position December 31	\$ 687,921	\$ 699,597				
Net Position as of Report Date			\$ 970,061			

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

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Local Transit Operating Fund (515)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,983,722	84.98%	\$ 3,275,716	89.88%
Investment Income	8,800	8,800	9,989	113.51%	3,231	26.22%
Miscellaneous	22,000	22,000	245,304	1,115.02%	135,282	49.43%
Other Financing Sources	4,819,572	4,819,572	4,417,941	91.67%	3,662,357	91.67%
Revenues without Use of Net Position	8,361,376	8,361,376	7,656,956	91.58%	7,076,586	89.28%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 7,656,956	86.44%	\$ 7,076,586	89.28%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 60,207	56.31%	\$ 31,162	40.13%
Transportation	8,751,365	8,751,365	4,703,829	53.75%	6,375,661	81.68%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 4,764,036	53.78%	\$ 6,406,823	80.83%
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 3,431,317			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 564,145	75.22%	\$ 569,432	79.09%
Charges for Services	42,667,577	42,667,577	38,977,190	91.35%	38,408,567	95.24%
Investment Income	202,986	202,986	274,435	135.20%	215,486	57.62%
Miscellaneous	50	50	1	2.00%	910	1,820.00%
TOTAL REVENUES	\$ 43,620,613	\$ 43,620,613	\$ 39,815,771	91.28%	\$ 39,194,395	94.62%
Appropriations:						
Support Services*	\$ 42,195,432	\$ 42,156,537	\$ 33,765,907	80.10%	\$ 33,291,305	83.14%
Non-Departmental:						
OPEB Reserve	-	833	-	0.00%	-	0.00%
Total Non-Departmental	-	833	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,157,370	33,765,907	80.09%	33,291,305	83.14%
Working Capital Reserve	1,425,181	1,463,243	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 43,620,613	\$ 43,620,613	\$ 33,765,907	77.41%	\$ 33,291,305	80.37%
Projected Net Position December 31	\$ 12,492,169	\$ 12,530,231				
Net Position as of Report Date			\$ 17,116,852			

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

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

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Stormwater Operating Fund (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 30,520,677	97.73%	\$ 30,343,985	98.80%
Investment Income	48,868	48,868	156,457	320.16%	2,464	6.57%
Miscellaneous	20,150	20,150	2,366	11.74%	35,093	250.66%
TOTAL REVENUES	<u>\$ 31,297,058</u>	<u>\$ 31,297,058</u>	<u>\$ 30,679,500</u>	98.03%	<u>\$ 30,381,542</u>	98.75%
Appropriations:						
Planning and Development	\$ 492,356	\$ 438,094	\$ 326,962	74.63%	\$ 309,329	69.96%
Water Resources*	30,584,141	30,367,418	27,244,143	89.72%	17,007,683	83.49%
Non-Departmental:						
OPEB Reserve	-	5,781	-	0.00%	-	0.00%
Pension Reserve	-	6,152	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>30,000</u>	<u>41,933</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,847,445	27,571,105	89.38%	17,317,012	83.07%
Working Capital Reserve	190,561	449,613	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 31,297,058</u>	<u>\$ 31,297,058</u>	<u>\$ 27,571,105</u>	88.09%	<u>\$ 17,317,012</u>	56.29%
Projected Net Position December 31	\$ 21,003,162	\$ 21,262,214				
Net Position as of Report Date			\$ 23,920,996			

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

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Water and Sewer Operating Fund (501)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1						
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 267,006,724	89.27%	\$ 263,569,307	89.48%
Investment Income	333,457	333,457	681,996	204.52%	165,978	166.33%
Contributions and Donations	17,870,000	17,870,000	19,541,099	109.35%	15,150,099	126.25%
Miscellaneous	240,000	240,000	565,843	235.77%	230,856	57.14%
Other Financing Sources	-	-	142,872	-	-	-
TOTAL REVENUES	\$ 317,528,457	\$ 317,528,457	\$ 287,938,534	90.68%	\$ 279,116,240	90.90%
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,086,312	\$ 828,053	76.23%	\$ 990,783	81.53%
Water Resources*	297,134,628	295,626,871	251,495,951	85.07%	237,316,893	86.45%
Non-Departmental:						
OPEB Reserve	-	34,261	-	0.00%	-	0.00%
Pension Reserve	-	43,479	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	50,000	127,740	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	296,840,923	252,324,004	85.00%	238,307,676	86.39%
Working Capital Reserve	19,147,164	20,687,534	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 317,528,457	\$ 317,528,457	\$ 252,324,004	79.47%	\$ 238,307,676	77.61%
Projected Net Position December 31						
Net Position as of Report Date						

* 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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 15,096,251	\$ 15,096,251	\$ 15,096,251			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 36,073,380	91.62%	\$ 46,472,213	91.67%
Investment Income	65,087	65,087	92,102	141.51%	22,520	146.40%
Miscellaneous	1,424,802	1,424,802	1,369,593	96.13%	1,408,713	91.38%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	37,552,947	91.90%	47,903,446	91.67%
Use of Net Position	9,626,129	8,720,393	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 50,486,779</u>	<u>\$ 49,581,043</u>	<u>\$ 37,552,947</u>	75.74%	<u>\$ 47,903,446</u>	91.67%
Appropriations:						
Financial Services	\$ 7,905,530	\$ 7,639,497	\$ 6,531,259	85.49%	\$ 6,269,481	85.49%
County Administration	4,475,051	4,454,130	3,219,341	72.28%	2,966,390	72.88%
Human Resources	3,359,705	3,303,326	2,780,831	84.18%	2,482,705	79.03%
Information Technology Services	22,328,293	21,950,316	18,184,242	82.84%	19,689,479	77.66%
Law	2,173,320	2,173,320	1,901,245	87.48%	1,500,573	79.93%
Support Services	9,523,380	9,306,550	7,815,378	83.98%	7,352,127	80.95%
Non-Departmental:						
OPEB Reserve	-	19,887	-	0.00%	-	0.00%
Pension Reserve	-	12,517	-	0.00%	-	0.00%
Non-Departmental Admin Support	721,500	721,500	376,034	52.12%	290,659	40.54%
Total Non-Departmental	<u>721,500</u>	<u>753,904</u>	<u>376,034</u>	49.88%	<u>290,659</u>	38.41%
TOTAL APPROPRIATIONS	<u>\$ 50,486,779</u>	<u>\$ 49,581,043</u>	<u>\$ 40,808,330</u>	82.31%	<u>\$ 40,551,414</u>	77.60%
Projected Net Position December 31	<u>\$ 5,470,122</u>	<u>\$ 6,375,858</u>				
Net Position as of Report Date			<u>\$ 11,840,868</u>			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 916,666	91.67%	\$ 916,680	91.67%
Investment Income	11,000	11,000	14,730	133.91%	5,536	56.27%
Revenues without Use of Net Position	1,011,000	1,011,000	931,396	92.13%	922,216	91.32%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,015,272	\$ 1,015,272	\$ 931,396	91.74%	\$ 922,216	87.68%
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 361,708	35.63%	\$ 835,992	79.49%
TOTAL APPROPRIATIONS	\$ 1,015,272	\$ 1,015,272	\$ 361,708	35.63%	\$ 835,992	79.49%
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,643,437			

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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 11/30/2015	Actuals YTD as of 11/30/2015		Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 2,244,377	\$ 2,244,377	\$ 2,244,377			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 4,303,935	72.38%	\$ 4,880,455	77.31%
Miscellaneous	282,000	282,000	262,518	93.09%	269,598	90.89%
TOTAL REVENUES	<u>\$ 6,228,625</u>	<u>\$ 6,228,625</u>	<u>\$ 4,566,453</u>	73.31%	<u>\$ 5,150,053</u>	77.92%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 5,145,750	85.11%	\$ 5,107,398	85.51%
Non-Departmental:						
OPEB Reserve	-	1,276	-	0.00%	-	0.00%
Total Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	5,145,750	85.09%	5,107,398	85.32%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,228,625</u>	<u>\$ 6,228,625</u>	<u>\$ 5,145,750</u>	82.61%	<u>\$ 5,107,398</u>	77.27%
Projected Net Position December 31	\$ 2,367,034	\$ 2,425,448				
Net Position as of Report Date			\$ 1,665,080			

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Group Self-Insurance Fund (605)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 39,036,800	87.68%	\$ 35,178,412	86.33%
Investment Income	144,605	144,605	262,015	181.19%	151,966	103.24%
Miscellaneous	-	-	547,061	-	283,271	-
Revenues without Use of Net Position	44,664,270	44,664,270	39,845,876	89.21%	35,613,649	87.08%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,627,347	\$ 39,845,876	81.94%	\$ 35,613,649	74.02%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 41,996,050	86.36%	\$ 40,104,525	83.35%
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,627,347	\$ 41,996,050	86.36%	\$ 40,104,525	83.35%
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 32,931,214			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 2,286,114	91.29%	\$ 3,208,440	91.67%
Investment Income	96,000	96,000	96,375	100.39%	131,023	90.74%
Miscellaneous	-	-	10,484	-	258,634	-
Revenues without Use of Net Position	2,600,142	2,600,142	2,392,973	92.03%	3,598,097	98.73%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 6,914,642</u>	<u>\$ 6,914,642</u>	<u>\$ 2,392,973</u>	34.61%	<u>\$ 3,598,097</u>	52.47%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 5,476,000	79.19%	\$ 5,158,673	75.23%
TOTAL APPROPRIATIONS	<u>\$ 6,914,642</u>	<u>\$ 6,914,642</u>	<u>\$ 5,476,000</u>	79.19%	<u>\$ 5,158,673</u>	75.23%
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,025,412			

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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				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 11/30/2015	Actuals YTD as of 11/30/2015	% Actual to Current Budget	Actuals YTD as of 11/30/2014	% Actual to 11/30/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 2,016,667	91.67%	\$ 3,679,120	91.98%
Investment Income	40,000	40,000	109,005	272.51%	63,850	97.10%
Miscellaneous	-	-	-	-	6,995	-
Revenues without Use of Net Position	2,240,000	2,240,000	2,125,672	94.90%	3,749,965	92.24%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 4,316,621	\$ 4,316,621	\$ 2,125,672	49.24%	\$ 3,749,965	59.50%
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 2,449,214	56.74%	\$ 3,283,135	52.09%
TOTAL APPROPRIATIONS	\$ 4,316,621	\$ 4,316,621	\$ 2,449,214	56.74%	\$ 3,283,135	52.09%
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,586,040			

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 11/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Charges for Services	\$ 22,461,915	\$ 22,571,287	\$ 109,372	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	-	73,200
				Total: Charges for Services	-	109,372
Fines and Forfeitures	5,442,405	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	1,344,079	66,123	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

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous (cont.)				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				GCID 20151085 Award sale of surplus land at East Crogan Street to high bidder	37,000	37,000
				Total: Miscellaneous	37,000	66,123
Use of Fund Balance	-	8,152,784	8,152,784	GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	-	7,360,338
				GCID 20151049 Provision and support of Oracle products and services annual contract to Mythics	884,000	884,000
				GCID 20151085 Award sale of surplus land at East Crogan Street to high bidder	(37,000)	(37,000)
				To adjust budget for 90 day job vacancies	(54,554)	(54,554)
				Total: Use of Fund Balance	792,446	8,152,784
Total: General Fund			8,343,293		829,446	8,343,293
Fire and Emergency Medical Services District Fund (102)						
Miscellaneous	28,500	35,569	7,069	GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	-	1,500
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
				GCID 20151077 Approval to accept donations received and to be utilized to purchase fire and life safety materials	805	805
Total: Fire and Emergency Services District Fund			7,069		805	7,069

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Recreation Fund (105)						
Intergovernmental	103,477	105,823	2,346	GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	-	2,346
Contributions and Donations	2,600	10,430	7,830	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	500
<i>Total: Recreation Fund</i>			10,176		-	10,176
Street Lighting Fund (002)						
Charges for Services	6,884,632	6,904,870	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	-	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	-	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	-	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	-	4,149
				<i>Total: Street Lighting Fund</i>		

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
District Attorney Federal Asset Sharing Fund (080)						
Fines and Forfeitures	-	7,185	7,185	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	7,185
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Total: District Attorney Federal Asset Sharing Fund</i>			7,271		-	7,271
E-911 Fund (095)						
Use of Fund Balance	5,422,141	4,686,315	(735,826)	To adjust budget for 90 day job vacancies	(44,254)	(735,826)
<i>Total: E-911 Fund</i>			(735,826)		(44,254)	(735,826)
Police Special Justice Fund (070)						
Fines and Forfeitures	-	293,732	293,732	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	13,047	293,732
Use of Fund Balance	1,034,149	740,417	(293,732)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(13,047)	(293,732)
<i>Total: Police Special Justice Fund</i>			-		-	-
Police Special State Fund (072)						
Fines and Forfeitures	-	235,172	235,172	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	42,375	235,172
Use of Fund Balance	880,240	645,068	(235,172)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(42,375)	(235,172)
<i>Total: Police Special State Fund</i>			-		-	-
Sheriff Special Justice Fund (065)						
Fines and Forfeitures	-	36,809	36,809	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	36,809
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Total: Sheriff Special Justice Fund</i>			36,870		-	36,870

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special Treasury Fund (066)						
Fines and Forfeitures	-	122,337	122,337	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	122,337
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Total: Sheriff Special Treasury Fund</i>			122,461		-	122,461
Sheriff Special State Fund (067)						
Fines and Forfeitures	-	6,554	6,554	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	6,554
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>Total: Sheriff Special State Fund</i>			6,588		-	6,588
Airport Operating Fund (520)						
Use of Net Position	87,444	75,768	(11,676)	To adjust budget for 90 day job vacancies	-	(11,676)
<i>Total: Airport Operating Fund</i>			(11,676)		-	(11,676)
Group Self-Insurance Fund (605)						
Use of Net Position	3,963,077	3,963,077	-	To adjust budget for 90 day job vacancies	-	-
<i>Total: Group Self-Insurance Fund</i>			-		-	-
Administrative Support Fund (665)						
Use of Net Position	9,626,129	8,720,393	(905,736)	To adjust budget for 90 day job vacancies	(11,463)	(905,736)
<i>Total: Administrative Support Fund</i>			(905,736)		(11,463)	(905,736)
Total Revenue Budget Adjustments			\$ 6,900,728		\$ 774,534	\$ 6,900,728

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 11/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
General Fund (001)						
Financial Services	\$ 8,205,627	\$ 8,162,265	\$ (43,362)	To adjust budget for 90 day job vacancies	\$ -	\$ (43,362)
Tax Commissioner	12,081,242	12,117,414	36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	-	36,172
Transportation	16,486,993	16,030,413	(456,580)	To adjust budget for 90 day job vacancies	(9,467)	(456,580)
Planning and Development	836,845	816,609	(20,236)	To adjust budget for 90 day job vacancies	(20,236)	(20,236)
Police Services	5,465,614	5,346,624	(118,990)	To adjust budget for 90 day job vacancies	-	(122,004)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				Total: Police Services	-	(118,990)
Corrections	13,376,297	13,265,749	(110,548)	To adjust budget for 90 day job vacancies	(13,193)	(164,748)
				Transfer from Non-Departmental: Prisoner Medical Reserve		54,200
				Total: Corrections	(13,193)	(110,548)
Community Services	5,572,992	5,521,239	(51,753)	To adjust budget for 90 day job vacancies	-	(51,753)
Community Services - Elections	1,902,553	2,414,674	512,121	To adjust budget for 90 day job vacancies	-	(21,165)
				Transfer from Contingency	-	533,286
				Total: Community Services - Elections	-	512,121
Juvenile Court	6,414,973	7,204,373	789,400	Transfer from Non-Departmental: Court Reporter's Reserve	8,500	189,200
				Transfer from Non-Departmental: Indigent Defense Reserves	23,600	514,100
				Transfer from Non-Departmental: Court Interpreter's Reserve	1,000	86,100
				Total: Juvenile Court	33,100	789,400
Sheriff	75,228,755	76,074,955	846,200	Transfer from Non-Departmental: Prisoner Medical Reserve	10,100	846,200
Judiciary	17,622,406	22,819,376	5,196,970	Transfer from Non-Departmental: Court Reporter's Reserve	59,800	1,695,400
				Transfer from Non-Departmental: Indigent Defense Reserve	105,600	3,161,100
				Transfer from Non-Departmental: Court Interpreter's Reserve	29,600	349,400
				To adjust budget for 90 day job vacancies	(8,930)	(8,930)
				Total: Judiciary	186,070	5,196,970

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Probate Court	2,150,318	2,225,518	75,200	Transfer from Non-Departmental: Indigent Defense Reserve	400	71,700
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	3,500
				Total: Probate Court	400	75,200
Solicitor General	3,590,357	3,600,557	10,200	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
				Transfer from Non-Departmental: Court Reporter's Reserve	-	4,400
				Total: Solicitor General	-	10,200
Non-Departmental:						
Contingency	1,200,000	593,614	(606,386)	Transfer to Miscellaneous	(23,100)	(73,100)
				Transfer to Community Services - Elections	-	(533,286)
				Total: Contingency	(23,100)	(606,386)
Contribution to Capital	5,995,375	15,379,375	9,384,000	GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	-	8,500,000
				GCID 20151049 Provision and support of Oracle products and services annual contract to Mythics	884,000	884,000
				Total Contribution to Capital	884,000	9,384,000
Prisoner Medical Reserve	1,900,000	993,700	(906,300)	Transfer to Corrections	(5,900)	(95,900)
				Transfer to Sheriff	(10,100)	(810,400)
				Total: Prisoner Medical Reserve	(16,000)	(906,300)
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	-	18,999	18,999	To adjust budget for 90 day job vacancies	1,229	18,999
Indigent Defense Reserve	6,000,000	2,253,100	(3,746,900)	Transfer to Juvenile Court	(23,600)	(674,000)
				Transfer to Judiciary	(105,600)	(3,012,900)
				Transfer to Probate Court	(400)	(60,000)
Total: Indigent Defense Reserve	(129,600)	(3,746,900)				
Court Reporter's Reserve	2,200,000	305,200	(1,894,800)	Transfer to Juvenile Court	(8,500)	(189,200)
				Transfer to Judiciary	(59,800)	(1,695,400)
				Transfer to Solicitor General	-	(10,200)
Total: Court Reporter's Reserve	(68,300)	(1,894,800)				
Court Interpreter's Reserve	560,000	121,000	(439,000)	Transfer to Juvenile Court	(1,000)	(86,100)
				Transfer to Judiciary	(29,600)	(349,400)
				Transfer to Probate Court	-	(3,500)
Total: Court Interpreter's Reserve	(30,600)	(439,000)				
Pension Reserve	-	17,001	17,001	To adjust budget for 90 day job vacancies	1,943	17,001
Other Governmental Agencies	197,563	296,895	99,332	Gwinnett Clean and Beautiful Adjustment	23,100	99,332
Total: Non-Departmental			1,975,946		642,672	1,975,946

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance	297,447	-	(297,447)	To adjust budget for 90 day job vacancies	-	765,271
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	-	73,200
				GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	-	(1,100,809)
				Gwinnett Clean and Beautiful Adjustment	-	(76,232)
				Total: Contribution to Fund Balance	-	(297,447)
Total: General Fund			8,343,293		829,446	8,343,293

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Development and Enforcement Services District Fund (104)						
Planning and Development	6,224,013	5,935,940	(288,073)	To adjust budget for 90 day job vacancies	-	(288,073)
Police Services	2,677,058	2,622,312	(54,746)	To adjust budget for 90 day job vacancies	-	(54,746)
Non-Departmental	85,500	105,052	19,552	To adjust budget for 90 day job vacancies	-	19,552
Contribution to Fund Balance	939,633	1,262,900	323,267	To adjust budget for 90 day job vacancies	-	323,267
<i>Total: Development and Enforcement Services District Fund</i>						
			-		-	-
Fire and Emergency Medical Services District Fund (102)						
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	92,837,078	(1,436,970)	To adjust budget for 90 day job vacancies	(112,371)	(1,439,275)
				GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	-	1,500
				GCID 20151077 Approval to accept donations received and to be utilized to purchase fire and life safety materials	805	805
				Total: Fire and Emergency Services	(111,566)	(1,436,970)
Non-Departmental	920,200	986,674	66,474	To adjust budget for 90 day job vacancies	10,030	66,474
Contribution to Fund Balance	1,145,438	2,540,508	1,395,070	To adjust budget for 90 day job vacancies	102,341	1,390,306
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
				Total: Contribution to Fund Balance	102,341	1,395,070
<i>Total: Fire and Emergency Services District Fund</i>						
			7,069		805	7,069

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Police Services District Fund (106)						
Police Services	85,370,718	83,291,563	(2,079,155)	To adjust budget for 90 day job vacancies	(147,419)	(2,119,430)
				Transfer from Non-Departmental: Inmate Medical Reserve	-	40,275
				Total: Police Services	(147,419)	(2,079,155)
Recorder's Court	1,473,507	1,544,962	71,455	Transfer from Non-Departmental: Indigent Defense Reserve	-	16,900
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	54,555
				Total: Recorder's Court	-	71,455
Non-Departmental	2,919,161	2,880,347	(38,814)	To adjust budget for 90 day job vacancies	7,061	72,916
				Transfer to Recorder's Court - From Indigent Defense Reserve	-	(16,900)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(54,555)
				Transfer to Police Services - From Inmate Medical Reserve	-	(40,275)
				Total: Non-Departmental	7,061	(38,814)
Contribution to Fund Balance	6,197,099	8,243,613	2,046,514	To adjust budget for 90 day job vacancies	140,358	2,046,514
<i>Total: Police Services District Fund</i>						
			-		-	-
Recreation Fund (105)						
Community Services	31,139,610	30,955,006	(184,604)	To adjust budget for 90 day job vacancies	(6,344)	(192,434)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	500
				Total: Community Services	(6,344)	(184,604)
Non-Departmental	15,000	21,111	6,111	To adjust budget for 90 day job vacancies	135	6,111
Contribution to Fund Balance	3,769	192,438	188,669	To adjust budget for 90 day job vacancies	6,209	186,323
				GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	-	2,346
				Total: Contribution to Fund Balance	6,209	188,669
<i>Total: Recreation Fund</i>						
			10,176		-	10,176

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Street Lighting Fund (002)						
Transportation	7,742,625	7,762,863	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	-	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	-	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	-	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	-	4,149
<i>Total: Street Lighting Fund</i>			20,238		-	20,238
District Attorney Federal Asset Sharing Fund (080)						
District Attorney	215,000	222,271	7,271	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	7,271
<i>Total: District Attorney Federal Asset Sharing Fund</i>			7,271		-	7,271
E-911 Fund (095)						
Police Services	15,789,773	15,030,042	(759,731)	To adjust budget for 90 day job vacancies	(46,024)	(759,731)
Non-Departmental	3,700,000	3,723,905	23,905	To adjust budget for 90 day job vacancies	1,770	23,905
<i>Total: E-911 Fund</i>			(735,826)		(44,254)	(735,826)
Sheriff Special Justice Fund (065)						
Sheriff Special Operations	75,000	111,870	36,870	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	36,870
<i>Total: Sheriff Special Justice Fund</i>			36,870		-	36,870
Sheriff Special Treasury Fund (066)						
Sheriff Special Operations	150,000	272,461	122,461	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	122,461
<i>Total: Sheriff Special Treasury Fund</i>			122,461		-	122,461

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Sheriff Special State Fund (067)						
Sheriff Special Operations	75,000	81,588	6,588	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	-	6,588
<i>Total: Sheriff Special State Fund</i>			6,588		-	6,588
Airport Operating Fund (520)						
Transportation	942,444	930,513	(11,931)	To adjust budget for 90 day job vacancies	-	(11,931)
Non-Departmental	-	255	255	To adjust budget for 90 day job vacancies	-	255
<i>Total: Airport Operating Fund</i>			(11,676)		-	(11,676)
Solid Waste Operating Fund (595)						
Support Services	1,518,146	1,479,251	(38,895)	To adjust budget for 90 day job vacancies	(21,623)	(38,895)
Non-Departmental	-	833	833	To adjust budget for 90 day job vacancies	463	833
Working Capital Reserve	1,425,181	1,463,243	38,062	To adjust budget for 90 day job vacancies	21,160	38,062
<i>Total: Solid Waste Operating Fund</i>			-		-	-
Stormwater Operating Fund (590)						
Planning and Development	492,356	438,094	(54,262)	To adjust budget for 90 day job vacancies	-	(54,262)
Water Resources	30,584,141	30,367,418	(216,723)	To adjust budget for 90 day job vacancies	(7,299)	(216,723)
Non-Departmental	30,000	41,933	11,933	To adjust budget for 90 day job vacancies	156	11,933
Working Capital Reserve	190,561	449,613	259,052	To adjust budget for 90 day job vacancies	7,143	259,052
<i>Total: Stormwater Operating Fund</i>			-		-	-
Water and Sewer Operating Fund (501)						
Planning and Development	1,196,665	1,086,312	(110,353)	To adjust budget for 90 day job vacancies	-	(110,353)
Water Resources	297,134,628	295,626,871	(1,507,757)	To adjust budget for 90 day job vacancies	(126,006)	(1,507,757)
Non-Departmental	50,000	127,740	77,740	To adjust budget for 90 day job vacancies	6,498	77,740
Working Capital Reserve	19,147,164	20,687,534	1,540,370	To adjust budget for 90 day job vacancies	119,508	1,540,370
<i>Total: Water and Sewer Operating Fund</i>			-		-	-
Group Self-Insurance Fund (605)						
Human Resources	48,627,347	48,627,347	-	To adjust budget for 90 day job vacancies	-	-
<i>Total: Group Self-Insurance Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - November	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Administrative Support Fund (665)						
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	7,639,497	(266,033)	To adjust budget for 90 day job vacancies	(11,713)	(266,033)
Human Resources	3,359,705	3,303,326	(56,379)	To adjust budget for 90 day job vacancies	-	(56,379)
Information Technology	22,328,293	21,950,316	(377,977)	To adjust budget for 90 day job vacancies	-	(386,977)
				GCID 2015097 Approval to transfer salary savings from Administrative Support	-	9,000
				Total: Information Technology	-	(377,977)
Support Services	9,523,380	9,306,550	(216,830)	To adjust budget for 90 day job vacancies	-	(207,830)
				GCID 2015097 Approval to transfer salary savings from Administrative Support	-	(9,000)
				Total: Support Services	-	(216,830)
Non-Departmental	721,500	753,904	32,404	To adjust budget for 90 day job vacancies	250	32,404
<i>Total: Administrative Support Fund</i>			(905,736)		(11,463)	(905,736)
Fleet Management Fund (610)						
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>			-		-	-
Total Appropriation Budget Adjustments			\$ 6,900,728		\$ 774,534	\$ 6,900,728