



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**October 31, 2014** (unaudited)



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

gwinnettcounty

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

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

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

**DATE:** November 18, 2014

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 9
Non-departmental Budget Transfers Schedule	Page 45
Budget Adjustments by Fund Schedule	Page 47

# Executive Summary

Notable events during October and early November included: 1) property tax collections and appeals processing, and 2) utility tax billing. Highlights from these activities are discussed below.

## **Property Taxes and Appeals**

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County in April. During the 45 day appeal period, taxpayers filed approximately 19,200 real property and tangible personal property appeals (commercial and residential), a 65 percent increase from the number of appeals filed last year. As of October 31<sup>st</sup>, 71 percent of the appeals have been settled, with 5,531 appeals or approximately \$168.5 million of the tax digest value still under dispute.

Real and personal property tax payments for the 2014 tax year were due October 1<sup>st</sup>. As of November 6<sup>th</sup>, the property tax collection rate was 95.25 percent of the amount billed.

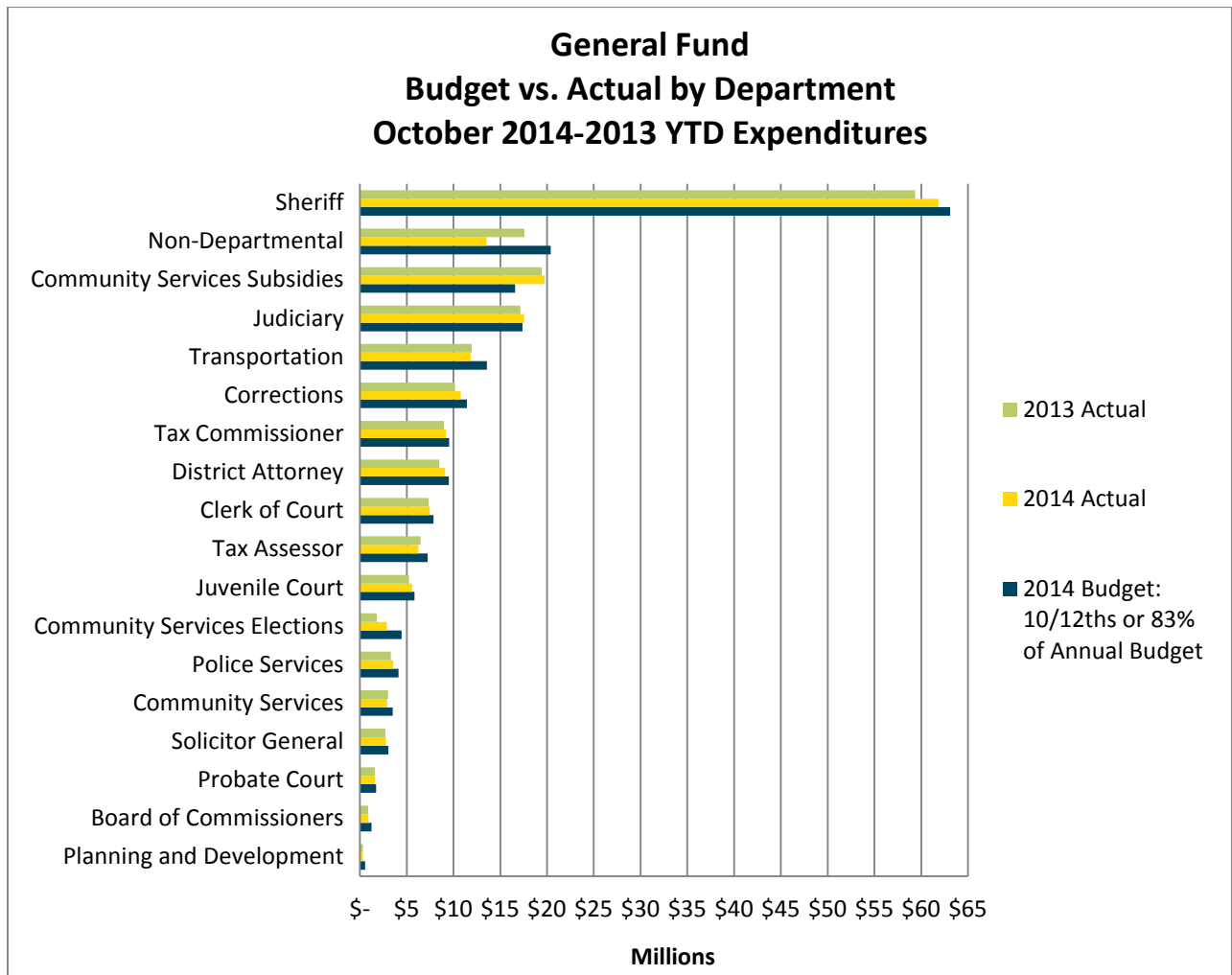
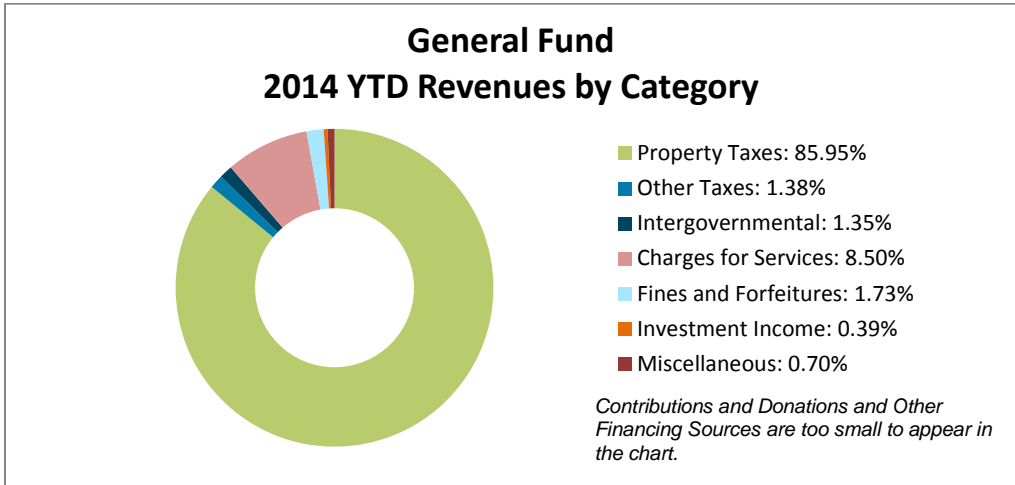
## **Utility Tax Billing**

Pending receipt of final valuations from the Georgia Department of Revenue for utility taxes and in accordance with the Official Code of Georgia Annotated (O.C.G.A.) 48-2-18, the County billed 85 percent of the prior year's taxable value for utility taxes on October 14<sup>th</sup>. The amount billed for the County was \$5,197,924, which is approximately 2.8 percent higher than the amount billed last year.

Utility tax bills have a due date of December 15, 2014. The Board of Tax Assessors plans to issue the official 2014 assessments for the utility companies within 10 days of receiving them from the Georgia Department of Revenue, with a 30 day appeal period. Final adjusted tax bills reconciled for prior payments will be issued in 2015, depending on when the Georgia Department of Revenue provides values to the County.

# General Fund (page 9)

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



Non-departmental actual expenditures for 2013 in the graph on the previous page exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column on page 10.

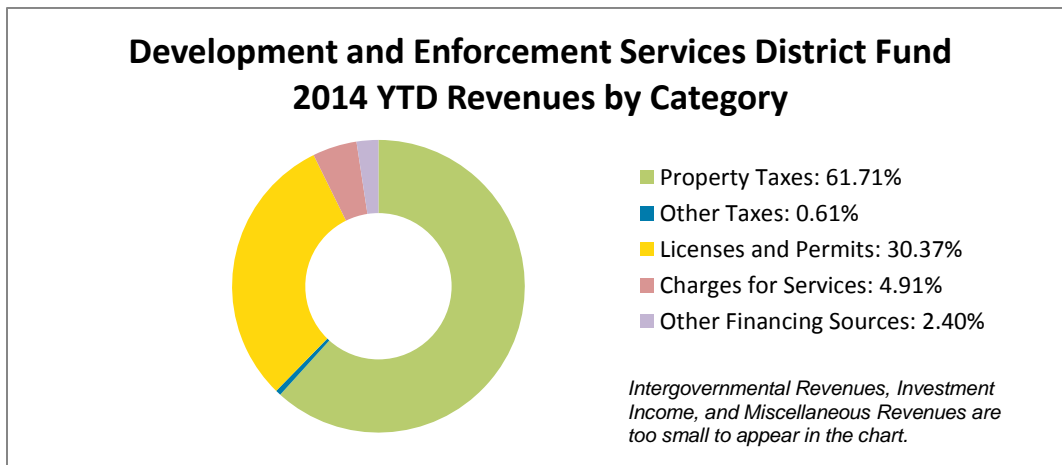
As expected, non-departmental expenditures in the General Fund are currently coming in under budget based on the percentage of the fiscal year that has lapsed. This is because reserves and contingencies always reflect zero dollars expended; reserves and contingencies are budgeted as non-departmental and reallocated to the appropriate department as necessary. Other non-departmental expenditures including 800 MHz maintenance and payments to other governmental agencies are currently coming in over budget due to the timing of when payments are made.

Community Services Subsidies are currently coming in over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of the date of this report, the County has made all four quarterly payments to most Community Services Subsidy recipients.

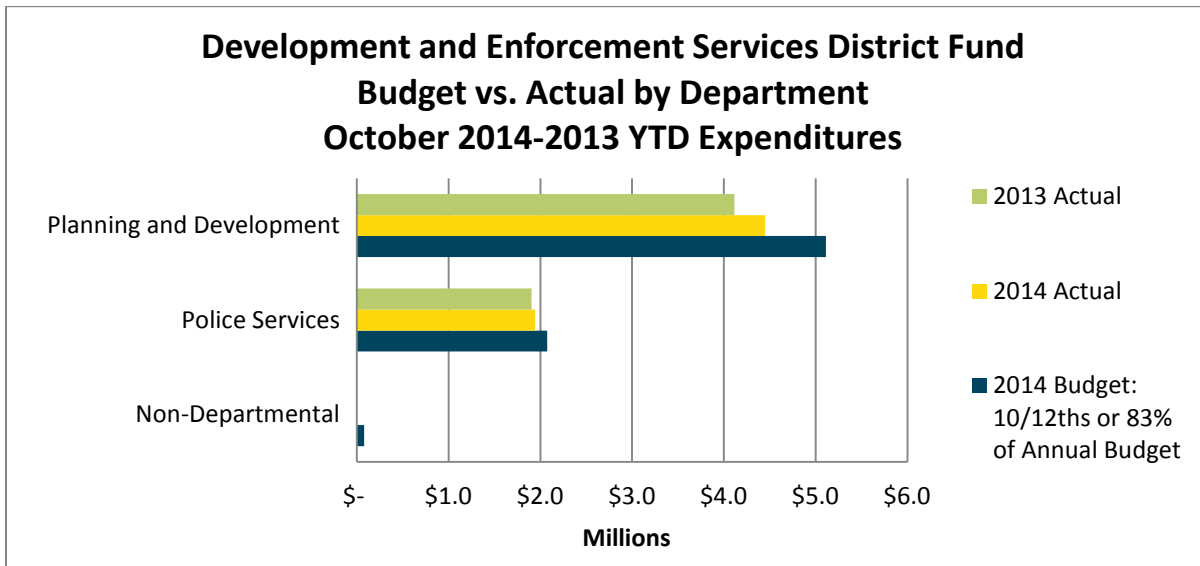
Judiciary expenditures are coming in slightly over budget through the end of October. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures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

## Development and Enforcement Services District Fund (page 12)

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

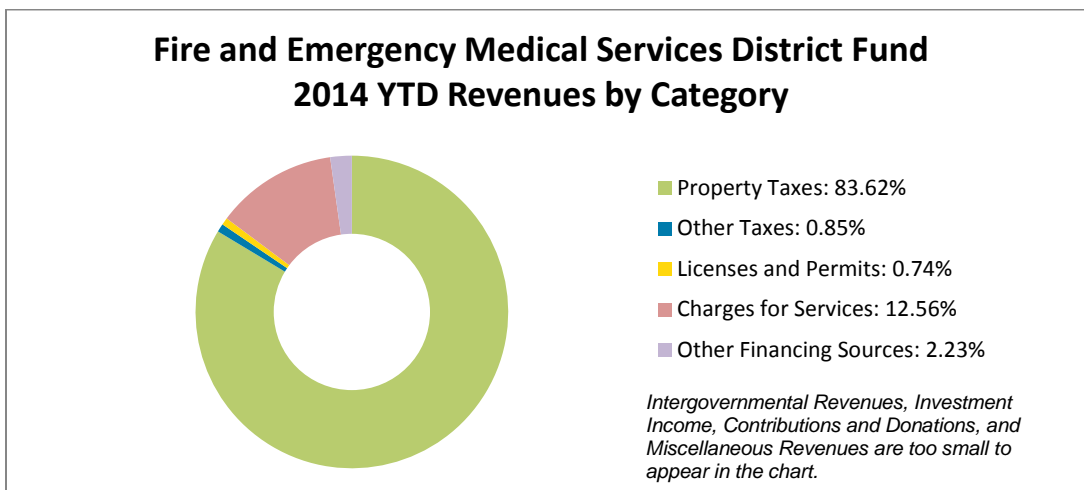


Revenues in the Development and Enforcement Services District Fund, shown on page 12, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.

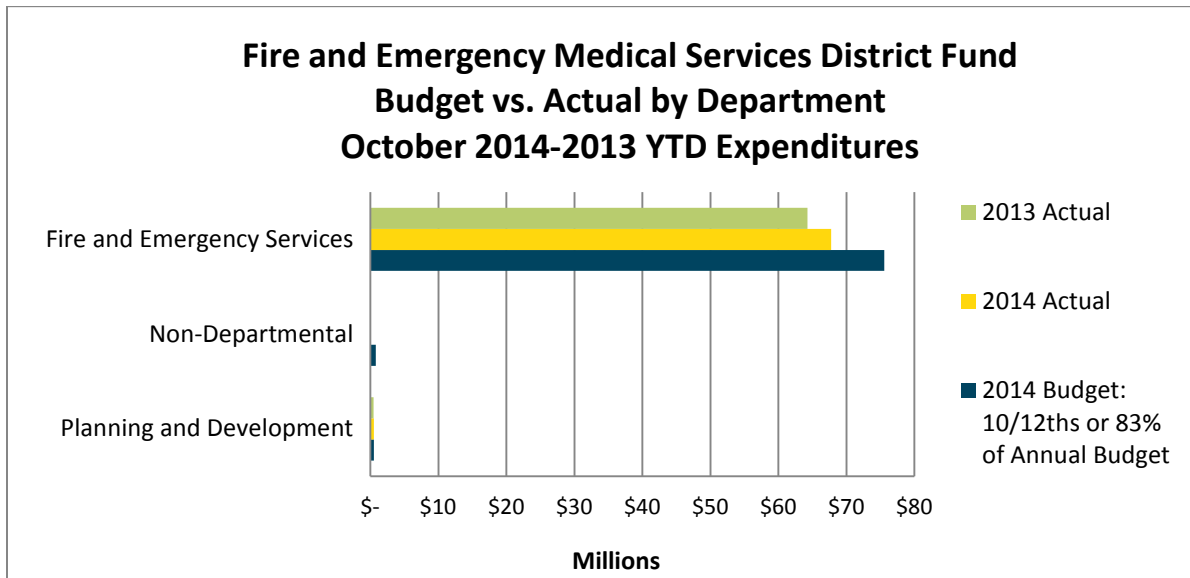


## Fire and Emergency Medical Services District Fund (page 13)

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

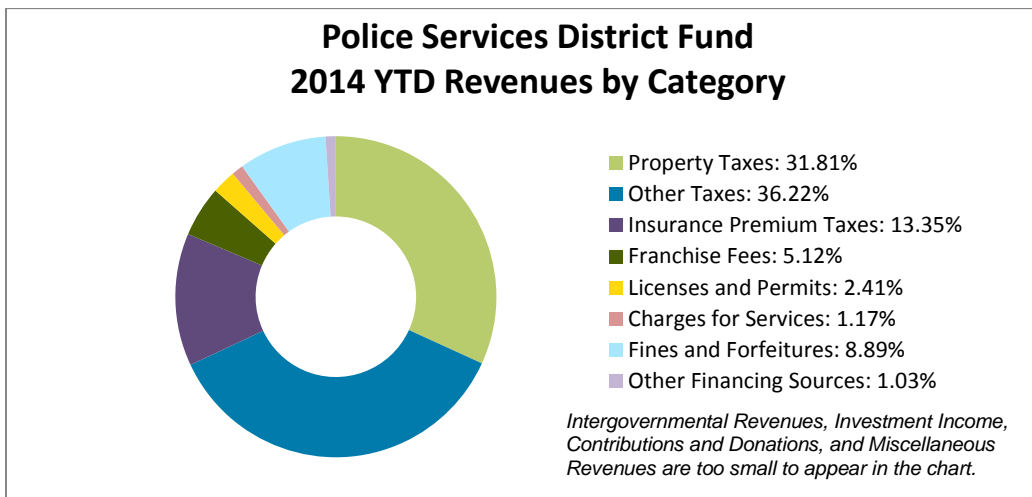


Revenues in the Fire and Emergency Medical Services District Fund, shown on page 13, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording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



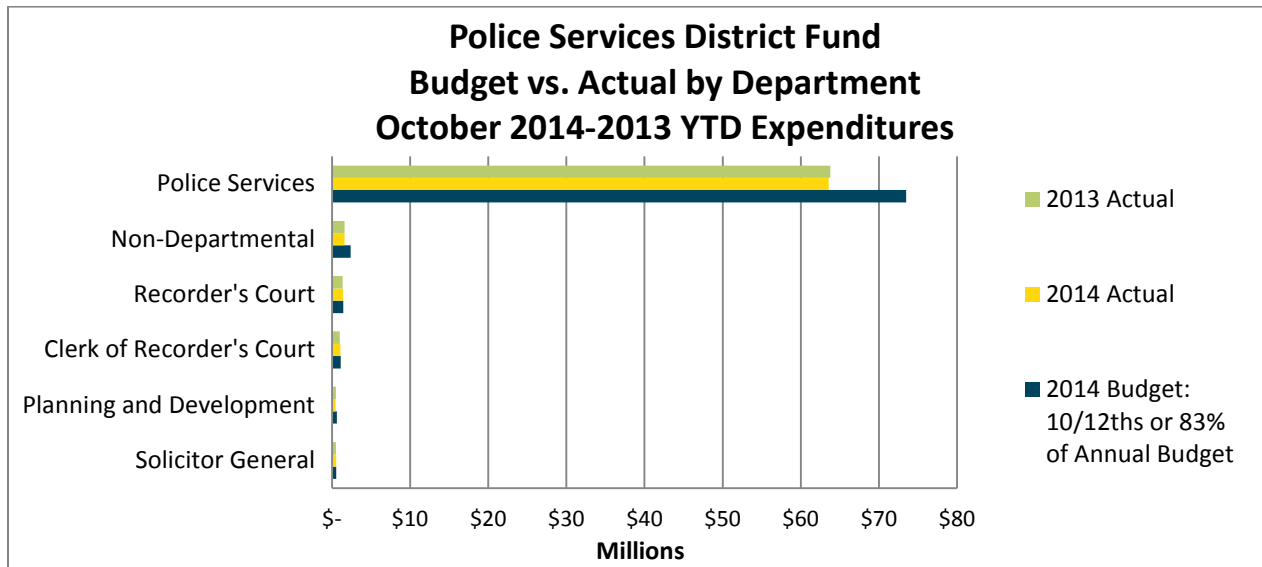
## Police Services District Fund (page 15)

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



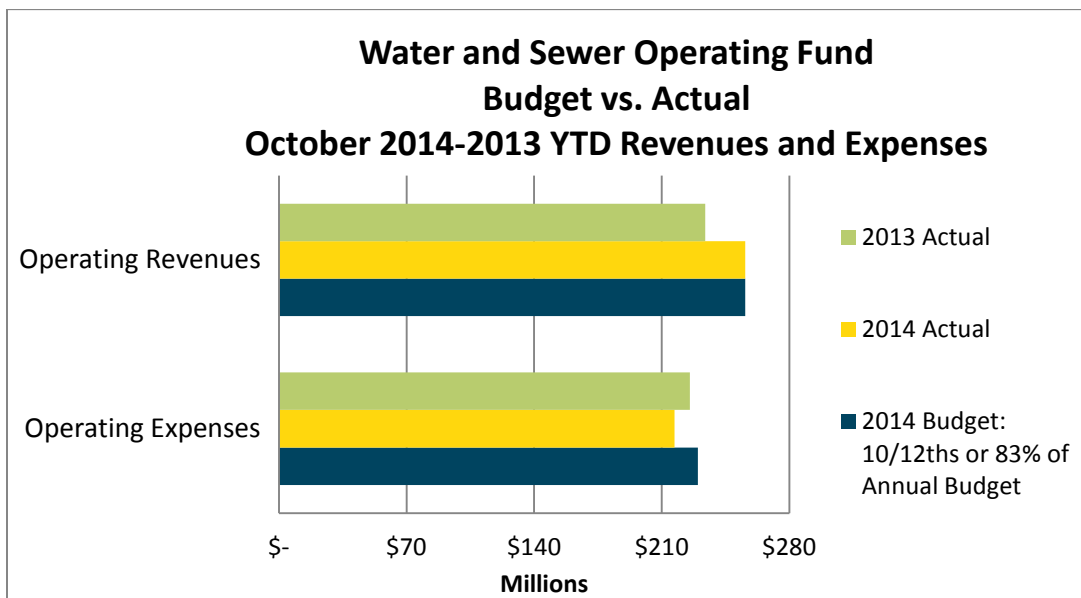
*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Revenues in the Police Services District Fund, shown on page 15, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds. While total revenues in the Police Services District Fund came in higher than last year, insurance premium tax revenues came in approximately 1.6 percent lower than last year partially due to the City of Peachtree Corners collecting a portion of insurance premium tax revenues that were previously collected by the County.



## Water and Sewer Operating Fund (page 38)

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 October 2014 came in approximately \$22.0 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 4.7 percent increase in water consumption this year over last year, as well as 2014 rate increases.

Year-to-date Water and Sewer Operating Fund expenses through October 2014 came in approximately \$8.6 million below this same time last year. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to Renewal and Extension.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are coming in approximately 0.04 percent, or approximately \$103,000 under budget. Despite the slight year-to-date revenue lag, the Department of Water Resources is projecting revenues will end the year over budget as a result of the following:

- Water connect, reconnect, and Water and Sewer Wholesale revenues have far exceeded budget through October 2014.
- Stronger than expected system development charge revenues, as development continues to show signs of recovery.
- Charges for services lag by approximately one-half a month and will appear to be understated by approximately \$10 million when compared to budget, until year end when revenues earned in the final period are accrued.

Year-to-date Water and Sewer Operating Fund expenses are approximately 5.6 percent, or \$12.9 million, under budget based on the percentage of the fiscal year that has lapsed. Although consumption of water increased during the warm summer months, operating costs did not increase proportionally due to efficiency improvements implemented by the department.

## Other Funds

In January and July, debt service payments were made in both the 2003 General Obligation Bond Debt Service Fund (page 11) and the Stadium Fund (page 31). As a result, there are very few remaining expenditures in either of these funds.

# YTD financial report 2014 gwinnettcounty

**GENERAL FUND (001)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>			
<b>Revenues:</b>						
<b>Taxes</b>	<b>\$ 204,077,641</b>	<b>\$ 204,077,641</b>	<b>\$ 201,088,824</b>	<b>98.54%</b>	<b>\$ 198,440,118</b>	<b>96.95%</b>
Intergovernmental	3,481,731	3,855,731	3,100,869	80.42%	2,505,099	78.34%
Charges for Services	25,435,019	25,435,019	19,563,168	76.91%	20,577,788	76.78%
Fines and Forfeitures	4,658,535	4,658,535	3,997,044	85.80%	3,827,476	72.94%
Investment Income	1,223,461	1,223,461	891,737	72.89%	443,810	138.90%
Contributions and Donations	83,661	94,111	66,615	70.78%	33,916	98.03%
Miscellaneous	1,401,814	1,401,814	1,619,161	115.50%	1,865,141	97.15%
Other Financing Sources	199,864	231,864	383,205	165.27%	186,217	93.32%
<b>Total Revenues without Use of Fund Balance</b>	<b>240,561,726</b>	<b>240,978,176</b>	<b>230,710,623</b>	<b>95.74%</b>	<b>227,879,565</b>	<b>94.01%</b>
Use of Fund Balance	742,500	399,156	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 241,304,226</b>	<b>\$ 241,377,332</b>	<b>\$ 230,710,623</b>	<b>95.58%</b>	<b>\$ 227,879,565</b>	<b>79.63%</b>
<b>Appropriations:</b>						
<b>Board of Commissioners</b>	<b>\$ 1,491,479</b>	<b>\$ 1,491,479</b>	<b>\$ 921,867</b>	<b>61.81%</b>	<b>\$ 892,395</b>	<b>74.75%</b>
Tax Assessor	8,758,686	8,675,579	6,254,793	72.10%	6,485,599	75.05%
Tax Commissioner	11,408,689	11,453,689	9,202,002	80.34%	8,966,641	78.63%
Transportation	16,162,829	16,291,555	11,830,574	72.62%	11,979,257	76.32%
Planning and Development	654,445	654,445	325,379	49.72%	332,255	51.97%
Police Services	5,038,119	4,960,922	3,566,044	71.88%	3,322,019	74.21%
Corrections	13,787,765	13,723,299	10,772,290	78.50%	10,172,016	75.66%
Community Services	4,179,298	4,214,136	2,930,144	69.53%	3,023,489	74.55%
<b>Community Services Subsidies:</b>						
Atlanta Regional Commission	840,100	840,100	834,200	99.30%	825,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	771,887	771,887	601,862	77.97%	581,785	76.03%
Library Subsidy	15,368,068	15,368,068	15,368,068	100.00%	15,118,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
<b>Total Community Services Subsidies</b>	<b>19,898,788</b>	<b>19,898,788</b>	<b>19,722,863</b>	<b>99.12%</b>	<b>19,444,537</b>	<b>99.07%</b>
Community Services - Elections	5,374,669	5,352,518	2,874,843	53.71%	1,806,180	68.99%
Juvenile Court	6,326,012	7,019,806	5,562,005	79.23%	5,249,230	81.49%
Sheriff	73,391,448	74,327,541	60,666,831	81.62%	58,296,835	80.72%
Immigration Customs Enforcement	1,387,884	1,387,884	1,172,759	84.50%	1,051,890	80.26%
Clerk of Court	9,444,653	9,444,653	7,469,561	79.09%	7,336,100	79.69%
Judiciary	16,535,495	20,841,295	17,532,126	84.12%	17,133,518	84.45%
Probate Court	2,036,321	2,085,171	1,644,258	78.85%	1,588,188	78.16%
District Attorney	11,164,820	11,426,394	9,102,942	79.67%	8,498,726	80.50%
Solicitor General	3,654,887	3,671,187	2,786,104	75.89%	2,720,769	73.23%

# YTD financial report 2014 gwinnettcounty

GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	921,374	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	1,666,667	83.33%	1,871,941	83.33%
Contribution to Transit	3,995,299	3,995,299	3,329,416	83.33%	2,304,645	83.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,025,207	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	1,031,371	83.28%	996,232	83.57%
Other Miscellaneous	143,485	143,485	100,988	70.38%	151,873	38.77%
Other Post-Employment Benefit Reserve	-	10,155	-	0.00%	-	0.00%
Pauper Burial	90,000	155,000	115,555	74.55%	134,050	78.85%
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	2,904,200	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	687,800	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	181,830	-	0.00%	-	0.00%
Pension Reserve	-	156,273	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	3,118,107	56.45%	6,608,335	81.22%
Intangible Recording Contribution	-	-	-	-	1,547,968	76.93%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,410,297	98.30%
Other Governmental Agencies	76,911	285,646	241,448	84.53%	154,863	37.97%
<b>Total Non-Departmental</b>	<b>30,607,939</b>	<b>24,456,991</b>	<b>13,532,117</b>	<b>55.33%</b>	<b>68,709,605</b>	<b>87.41%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 241,304,226</b>	<b>\$ 241,377,332</b>	<b>\$ 187,869,502</b>	<b>77.83%</b>	<b>\$ 237,009,249</b>	<b>82.82%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 135,456,950</b>	<b>\$ 135,800,294</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 179,040,571</b>			

# YTD financial report 2014 gwinnettcountry

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

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
<b>Revenues:</b>						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 6,120,861	104.47%	\$ 5,813,057	101.66%
Intergovernmental	18,817	18,817	23,953	127.29%	20,195	107.32%
Investment Income	100	100	409	409.00%	16	0.08%
<b>TOTAL REVENUES</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 6,145,223</b>	<b>104.55%</b>	<b>\$ 5,833,268</b>	<b>22.81%</b>
<b>Appropriations:</b>						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 4,173,525	100.00%	\$ 24,869,493	97.25%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	4,173,525	100.00%	24,869,493	97.25%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 4,173,525</b>	<b>71.01%</b>	<b>\$ 24,869,493</b>	<b>97.25%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 12,061,893</b>	<b>\$ 12,061,893</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 12,329,457</b>			

# YTD financial report 2014 gwinnettcounty

## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
<b>Revenues:</b>						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 5,643,230	97.27%	\$ 4,712,817	85.88%
Licenses and Permits	2,533,782	2,536,782	2,750,449	108.42%	2,891,777	92.84%
Intergovernmental	-	-	22,250	-	-	-
Charges for Services	323,560	323,560	444,129	137.26%	369,880	109.77%
Investment Income	28,224	28,224	8,592	30.44%	1,939	64.63%
Miscellaneous	-	-	5,889	-	3,545	111.83%
Other Financing Sources	385,788	385,788	217,542	56.39%	624,231	76.28%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 9,092,081</b>	<b>100.18%</b>	<b>\$ 11,463,701</b>	<b>90.81%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 6,253,279	\$ 6,133,822	\$ 4,449,357	72.54%	\$ 4,113,707	70.20%
Police Services	2,546,509	2,489,137	1,943,035	78.06%	1,903,690	79.67%
Non-Departmental	85,500	94,601	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,717,560	6,392,392	73.33%	6,017,397	71.62%
Contribution to Fund Balance	187,867	358,595	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 6,392,392</b>	<b>70.43%</b>	<b>\$ 6,017,397</b>	<b>47.67%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 5,420,544</b>	<b>\$ 5,591,272</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 7,932,366</b>			

# YTD financial report 2014 gwinnettcounty

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

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
<b>Revenues:</b>						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 73,401,693	97.45%	\$ 62,328,946	95.47%
Licenses and Permits	736,326	736,326	646,713	87.83%	579,139	74.40%
Intergovernmental	-	-	318,228	-	-	-
Charges for Services	14,211,977	14,211,977	10,914,140	76.80%	11,456,752	82.72%
Investment Income	-	-	23,368	-	11,619	34.43%
Contributions and Donations	-	-	600	-	795	-
Miscellaneous	27,024	77,761	140,818	181.09%	91,571	105.06%
Other Financing Sources	3,425,046	3,425,046	1,934,326	56.48%	5,238,688	78.72%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,724,919</b>	<b>\$ 93,775,656</b>	<b>\$ 87,379,886</b>	<b>93.18%</b>	<b>\$ 100,477,399</b>	<b>93.50%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 611,884	\$ 611,884	\$ 507,193	82.89%	\$ 480,129	80.37%
Fire and Emergency Services	91,980,421	90,647,902	67,764,807	74.76%	64,275,196	78.72%
Non-Departmental	920,200	982,425	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	92,242,211	68,272,000	74.01%	64,755,325	76.09%
Contribution to Fund Balance	212,414	1,533,445	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,724,919</b>	<b>\$ 93,775,656</b>	<b>\$ 68,272,000</b>	<b>72.80%</b>	<b>\$ 64,755,325</b>	<b>60.26%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 30,632,991</b>	<b>\$ 31,954,022</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 49,528,463</b>			

# YTD financial report 2014 gwinnettcounty

## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 4,054	72.35%	\$ 2,054	171.17%
Total Revenues without Use of Fund Balance	5,603	5,603	4,054	72.35%	2,054	171.17%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 4,054</b>	<b>17.07%</b>	<b>\$ 2,054</b>	<b>12.23%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ 18,363	77.32%	\$ 10,338	61.54%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 18,363</b>	<b>77.32%</b>	<b>\$ 10,338</b>	<b>61.54%</b>
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Fund Balance as of Report Date			\$ 798,218			

# YTD financial report 2014 gwinnettcounty

## POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	<b>\$ 37,861,954</b>	<b>\$ 37,861,954</b>	<b>\$ 37,861,954</b>			
<b>Revenues:</b>						
<b>Taxes</b>	\$ 52,598,220	\$ 52,598,220	\$ 51,392,676	97.71%	\$ 46,961,429	100.31%
Insurance Premium Taxes	27,143,782	27,143,782	29,775,606	109.70%	30,265,959	108.15%
<b>Licenses and Permits</b>	4,319,521	4,319,521	2,257,768	52.27%	2,183,341	50.70%
Intergovernmental	-	-	135,920	-	-	-
Charges for Services	1,271,328	1,271,328	1,103,232	86.78%	1,122,982	120.90%
Fines and Forfeitures	9,495,579	9,495,579	8,342,077	87.85%	7,414,308	81.17%
Investment Income	35,612	35,612	71,729	201.42%	19,898	58.96%
Contributions and Donations	-	-	7,319	-	-	0.00%
Miscellaneous	182,545	208,395	428,680	205.71%	271,503	79.22%
Other Financing Sources	1,712,523	1,712,523	966,855	56.46%	2,293,385	85.72%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 96,759,110</b>	<b>\$ 96,784,960</b>	<b>\$ 94,481,862</b>	<b>97.62%</b>	<b>\$ 118,032,805</b>	<b>98.59%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 754,628	\$ 739,441	\$ 475,064	64.25%	\$ 508,197	76.31%
Police Services	89,346,649	88,166,232	63,567,685	72.10%	63,767,385	78.69%
Recorder's Court	1,663,154	1,743,954	1,423,555	81.63%	1,380,632	82.97%
Solicitor General	640,056	640,056	537,339	83.95%	498,934	74.16%
Clerk of Recorder's Court	1,363,946	1,363,946	1,067,504	78.27%	1,017,767	78.36%
Non-Departmental	2,955,836	2,872,275	1,620,636	56.42%	1,620,636	31.94%
Total Appropriations without Contribution to Fund Balance	96,724,269	95,525,904	68,691,783	71.91%	68,793,551	76.09%
Contribution to Fund Balance	34,841	1,259,056	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,759,110</b>	<b>\$ 96,784,960</b>	<b>\$ 68,691,783</b>	<b>70.97%</b>	<b>\$ 68,793,551</b>	<b>57.46%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 37,896,795</b>	<b>\$ 39,121,010</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 63,652,033</b>			



# YTD financial report 2014 gwinnettcounty

## RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
<b>Revenues:</b>						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 23,176,348	100.60%	\$ 22,004,547	92.83%
Intergovernmental	52,810	52,810	94,819	179.55%	84,137	159.32%
Charges for Services	3,957,486	3,957,486	3,502,919	88.51%	3,141,679	83.29%
Investment Income	29,121	29,121	26,731	91.79%	8,387	74.55%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,807,681	1,809,557	100.10%	1,790,123	95.68%
Other Financing Sources	-	-	-	-	6,063	-
<b>TOTAL REVENUES</b>	<b>\$ 28,876,112</b>	<b>\$ 28,888,812</b>	<b>\$ 28,610,374</b>	<b>99.04%</b>	<b>\$ 27,034,936</b>	<b>90.98%</b>
<b>Appropriations:</b>						
Community Services	\$ 28,717,963	\$ 28,456,652	\$ 22,727,401	79.87%	\$ 22,495,547	76.09%
Support Services	141,362	141,362	113,140	80.04%	104,425	76.61%
Non-Departmental	15,000	24,469	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	28,874,325	28,622,483	22,840,541	79.80%	22,599,972	76.06%
Contribution to Fund Balance	1,787	266,329	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,876,112</b>	<b>\$ 28,888,812</b>	<b>\$ 22,840,541</b>	<b>79.06%</b>	<b>\$ 22,599,972</b>	<b>76.06%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 14,637,404</b>	<b>\$ 14,901,946</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 20,405,450</b>			

# YTD financial report 2014 gwinnettcounty

**SPEED HUMP FUND (003)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 112,318	96.04%	\$ 112,171	96.78%
Investment Income	3,681	3,681	1,736	47.16%	696	46.40%
<b>TOTAL REVENUES</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 114,054</b>	<b>94.55%</b>	<b>\$ 112,867</b>	<b>96.14%</b>
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 59,937	95.89%	\$ 46,485	74.65%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	59,937	95.89%	46,485	74.65%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 59,937</b>	<b>49.69%</b>	<b>\$ 46,485</b>	<b>39.59%</b>
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,259,315			

# YTD financial report 2014 gwinnettcounty

**STREET LIGHTING FUND (002)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
<b>Revenues:</b>						
Charges for Services	\$ 6,803,751	\$ 6,825,427	\$ 6,518,128	95.50%	\$ 6,527,836	93.77%
Investment Income	6,098	6,098	4,112	67.43%	269	5.98%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,831,525	6,543,584	95.79%	6,528,105	93.71%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,447,664</b>	<b>\$ 7,469,340</b>	<b>\$ 6,543,584</b>	<b>87.61%</b>	<b>\$ 6,528,105</b>	<b>87.95%</b>
<b>Appropriations:</b>						
Transportation	\$ 7,447,664	\$ 7,469,340	\$ 5,372,793	71.93%	\$ 5,145,209	69.32%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,447,664</b>	<b>\$ 7,469,340</b>	<b>\$ 5,372,793</b>	<b>71.93%</b>	<b>\$ 5,145,209</b>	<b>69.32%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 2,291,101</b>	<b>\$ 2,291,101</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 4,099,707</b>			

# YTD financial report 2014 gwinnettcounty

**AUTHORITY IMAGING FUND (020)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
<b>Revenues:</b>						
Charges for Services	\$ 798,393	\$ 798,393	\$ 546,860	68.50%	\$ 604,860	85.52%
Investment Income	1,721	1,721	1,657	96.28%	1,070	316.57%
<b>Total Revenues without Use of Fund Balance</b>	<b>800,114</b>	<b>800,114</b>	<b>548,517</b>	<b>68.55%</b>	<b>605,930</b>	<b>85.63%</b>
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ 548,517</b>	<b>28.80%</b>	<b>\$ 605,930</b>	<b>30.84%</b>
<b>Appropriations:</b>						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 881,284</b>	<b>\$ 881,284</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 2,534,121</b>			

# YTD financial report 2014 gwinnettcounty

**CORRECTIONS INMATE FUND (085)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 64,198	92.37%	\$ 55,698	128.04%
Miscellaneous	7,800	7,800	6,202	79.51%	7,240	111.25%
Total Revenues without Use of Fund Balance	77,300	77,300	70,400	91.07%	62,938	125.86%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 70,400</b>	<b>86.37%</b>	<b>\$ 62,938</b>	<b>90.70%</b>
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 42,114	51.67%	\$ 50,145	72.26%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 42,114</b>	<b>51.67%</b>	<b>\$ 50,145</b>	<b>72.26%</b>
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 98,414			

# YTD financial report 2014 gwinnettcounty

## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 761,332	87.31%	\$ 709,817	81.12%
Investment Income	1,544	1,544	1,109	71.83%	1,118	75.49%
Miscellaneous	-	-	3,752	-	1,679	131.17%
Total Revenues without Use of Fund Balance	873,537	873,537	766,193	87.71%	712,614	81.18%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 766,193</b>	<b>61.77%</b>	<b>\$ 712,614</b>	<b>63.57%</b>
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 393,471	79.96%	\$ 344,963	77.51%
Solicitor General	748,406	748,406	438,385	58.58%	426,019	63.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 831,856</b>	<b>67.06%</b>	<b>\$ 770,982</b>	<b>68.78%</b>
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,296,236			

# YTD financial report 2014 gwinnettcounty

**DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)**

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 455,103	\$ 455,103	\$ 455,103			
<b>Revenues:</b>						
Fines and Forfeitures	-	6,269	6,270	100.02%	116,260	100.00%
Investment Income	533	533	272	51.03%	373	72.99%
Miscellaneous Revenue	-	-	-	-	2,906	-
<b>Total Revenues without Use of Fund Balance</b>	<b>533</b>	<b>6,802</b>	<b>6,542</b>	<b>96.18%</b>	<b>119,539</b>	<b>102.37%</b>
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 221,269</b>	<b>\$ 6,542</b>	<b>2.96%</b>	<b>\$ 119,539</b>	<b>37.21%</b>
<b>Appropriations:</b>						
District Attorney	215,000	221,269	96,587	43.65%	91,706	28.55%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 221,269</b>	<b>\$ 96,587</b>	<b>43.65%</b>	<b>\$ 91,706</b>	<b>28.55%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 240,636</b>	<b>\$ 240,636</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 365,058</b>			

# YTD financial report 2014 gwinnettcounty

**E-911 FUND (095)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
<b>Revenues:</b>						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 13,138,448	99.75%	\$ 11,058,917	78.53%
Investment Income	123,049	123,049	153,377	124.65%	97,312	165.90%
Miscellaneous	-	-	13,508	-	5,761	130.93%
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	13,305,333	100.08%	11,161,990	78.91%
Use of Fund Balance	4,665,885	4,321,313	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,960,734</b>	<b>\$ 17,616,162</b>	<b>\$ 13,305,333</b>	<b>75.53%</b>	<b>\$ 11,161,990</b>	<b>67.01%</b>
<b>Appropriations:</b>						
Police Services	\$ 14,460,734	\$ 14,108,106	\$ 9,903,356	70.20%	\$ 9,226,327	69.82%
Non-Departmental	3,500,000	3,508,056	3,220,837	91.81%	3,133,741	90.97%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,960,734</b>	<b>\$ 17,616,162</b>	<b>\$ 13,124,193</b>	<b>74.50%</b>	<b>\$ 12,360,068</b>	<b>74.20%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 22,762,365</b>	<b>\$ 23,106,937</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 27,609,390</b>			



# YTD financial report 2014 gwinnettcountry

## JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 41,003	64.32%	\$ 48,230	71.08%
<b>TOTAL REVENUES</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 41,003</b>	<b>64.32%</b>	<b>\$ 48,230</b>	<b>71.08%</b>
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 43,258	67.87%	\$ 49,311	72.68%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	43,258	67.87%	49,311	72.68%
Contribution to Fund Balance	16	16	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 43,258</b>	<b>67.85%</b>	<b>\$ 49,311</b>	<b>72.68%</b>
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 101,088			

# YTD financial report 2014 gwinnettcounty

**POLICE SPECIAL JUSTICE FUND (070)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
<b>Revenue:</b>						
Fines and Forfeitures	-	196,554	208,362	106.01%	193,231	100.00%
<b>Total Revenues without Use of Fund Balance</b>	-	196,554	208,362	106.01%	193,231	100.00%
Use of Fund Balance	1,119,152	922,598	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 208,362</u>	18.62%	<u>\$ 193,231</u>	13.35%
<b>Appropriations:</b>						
Police Special Investigation Operations	1,119,152	1,119,152	409,828	36.62%	313,223	21.64%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 409,828</u>	36.62%	<u>\$ 313,223</u>	21.64%
<b>Projected Fund Balance December 31</b>	<u>\$ 1,924,727</u>	<u>\$ 2,121,281</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 2,842,413</u>			

# YTD financial report 2014 gwinnettcounty

**POLICE SPECIAL STATE FUND (072)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
<b>Revenue:</b>						
Fines and Forfeitures	\$ -	\$ 283,879	\$ 299,798	105.61%	\$ 423,411	100.00%
Miscellaneous	-	-	636	-	1,468	180.34%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	283,879	300,434	105.83%	655,855	154.60%
Use of Fund Balance	876,747	592,868	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 300,434</b>	<b>34.27%</b>	<b>\$ 655,855</b>	<b>50.69%</b>
<b>Appropriations:</b>						
Police Services	\$ 876,747	\$ 876,747	\$ 268,421	30.62%	\$ 592,477	45.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 268,421</b>	<b>30.62%</b>	<b>\$ 592,477</b>	<b>45.79%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 2,107,256</b>	<b>\$ 2,391,135</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 3,016,016</b>			

# YTD financial report 2014 gwinnettcounty

**SHERIFF INMATE FUND (090)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 423,325	92.47%	\$ 356,115	85.68%
Total Revenues without Use of Fund Balance	457,814	457,814	423,325	92.47%	356,115	85.68%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 423,325</b>	<b>73.75%</b>	<b>\$ 356,115</b>	<b>66.48%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 258,006	44.95%	\$ 205,910	38.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 258,006</b>	<b>44.95%</b>	<b>\$ 205,910</b>	<b>38.44%</b>
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,231,811			

# YTD financial report 2014 gwinnettcounty

**SHERIFF SPECIAL JUSTICE FUND (065)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 164,708	\$ 164,708	\$ 164,708			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 76,773	\$ 76,773	100.00%	\$ 55,150	100.00%
Investment Income	232	232	145	62.50%	180	62.07%
<b>Total Revenues without Use of Fund Balance</b>	<u>232</u>	<u>77,005</u>	<u>76,918</u>	<u>99.89%</u>	<u>55,330</u>	<u>99.80%</u>
Use of Fund Balance	50,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 50,232</u>	<u>\$ 227,005</u>	<u>\$ 76,918</u>	<u>33.88%</u>	<u>\$ 55,330</u>	<u>21.69%</u>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 50,232	\$ 227,005	\$ -	0.00%	\$ 115,148	45.13%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 50,232</u>	<u>\$ 227,005</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ 115,148</u>	<u>45.13%</u>
<b>Projected Fund Balance December 31</b>	<u>\$ 114,708</u>	<u>\$ 14,708</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 241,626</u>			

# YTD financial report 2014 gwinnettcounty

**SHERIFF SPECIAL TREASURY FUND (066)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 653,740	\$ 653,740	\$ 653,740			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 158,354	\$ 158,354	100.00%	\$ 215,133	100.00%
Investment Income	881	881	509	57.78%	590	89.12%
<b>Total Revenues without Use of Fund Balance</b>	<b>881</b>	<b>159,235</b>	<b>158,863</b>	<b>99.77%</b>	<b>215,723</b>	<b>99.97%</b>
Use of Fund Balance	150,000	650,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,881</b>	<b>\$ 809,235</b>	<b>\$ 158,863</b>	<b>19.63%</b>	<b>\$ 215,723</b>	<b>20.30%</b>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 150,881	\$ 809,235	\$ 348,285	43.04%	\$ 376,802	35.47%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,881</b>	<b>\$ 809,235</b>	<b>\$ 348,285</b>	<b>43.04%</b>	<b>\$ 376,802</b>	<b>35.47%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 503,740</b>	<b>\$ 3,740</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 464,318</b>			

# YTD financial report 2014 gwinnettcounty

**SHERIFF SPECIAL STATE FUND (067)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 141,467	\$ 141,467	\$ 141,467			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 5,003	\$ 5,003	100.00%	\$ -	-
Investment Income	164	164	107	65.24%	123	87.23%
Other Financing Sources	-	2,025	2,025	100.00%	-	-
<b>Total Revenues without Use of Fund Balance</b>	<u>164</u>	<u>7,192</u>	<u>7,135</u>	<u>99.21%</u>	<u>123</u>	<u>87.23%</u>
Use of Fund Balance	108,636	141,311	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 108,800</u>	<u>\$ 148,503</u>	<u>\$ 7,135</u>	<u>4.80%</u>	<u>\$ 123</u>	<u>0.08%</u>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 108,800	\$ 148,503	\$ 10,500	7.07%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 108,800</u>	<u>\$ 148,503</u>	<u>\$ 10,500</u>	<u>7.07%</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Projected Fund Balance December 31</b>	<u>\$ 32,831</u>	<u>\$ 156</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 138,102</u>			

# YTD financial report 2014 gwinnettcounty

**STADIUM FUND (055)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 781,576	94.74%	\$ 754,970	94.37%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	772,131	79.19%	1,004,112	102.35%
Miscellaneous	-	-	-	-	117	-
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	1,953,707	88.80%	2,159,199	99.00%
Use of Fund Balance	489,056	489,056	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 1,953,707</b>	<b>72.65%</b>	<b>\$ 2,159,199</b>	<b>99.00%</b>
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 25,138	80.66%	\$ 33,275	85.25%
Stadium Debt	2,657,890	2,657,890	2,657,890	100.00%	2,116,090	99.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 2,683,028</b>	<b>99.78%</b>	<b>\$ 2,149,365</b>	<b>99.69%</b>
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 550,465			



# YTD financial report 2014 gwinnettcounty

**TREE BANK FUND (040)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Fund Balance January 1</b>	\$ 113,723	\$ 113,723	\$ 113,723			
<b>Revenues:</b>						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 28,160	187.73%	\$ 51,416	424.22%
<b>TOTAL REVENUES</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 28,160</u>	187.73%	<u>\$ 51,416</u>	424.22%
<b>Appropriations:</b>						
Planning and Development	\$ 15,000	\$ 15,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
<b>Projected Fund Balance December 31</b>	\$ 113,723	\$ 113,723				
<b>Fund Balance as of Report Date</b>			\$ 141,883			

# YTD financial report 2014 gwinnettcounty

**TOURISM FUND (050)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 6,386,561	92.50%	\$ 5,694,965	86.21%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	1,097	13.71%	5,252	60.96%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	6,387,658	92.40%	5,700,217	86.17%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 6,387,658</b>	<b>89.92%</b>	<b>\$ 5,700,217</b>	<b>79.59%</b>
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 2,110,343	97.28%	\$ 2,048,704	92.22%
Gwinnett Center Debt	4,934,405	4,934,405	4,934,405	100.00%	4,940,455	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 7,044,748</b>	<b>99.17%</b>	<b>\$ 6,989,159</b>	<b>97.59%</b>
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 6,026,989			

# YTD financial report 2014 gwinnettcounty

## AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 131,271	97.24%	\$ 128,871	92.71%
Miscellaneous - Rents	714,350	714,350	651,320	91.18%	582,373	83.53%
Total Revenues without Use of Net Position	849,350	849,350	782,591	92.14%	711,244	85.06%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 782,591</b>	<b>90.92%</b>	<b>\$ 711,244</b>	<b>84.21%</b>
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 665,136	77.27%	\$ 626,054	74.13%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 665,136</b>	<b>77.27%</b>	<b>\$ 626,054</b>	<b>74.13%</b>
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 767,504			

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

# YTD financial report 2014 gwinnettcounty

## LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Net Position January 1	\$ 687,054	\$ 687,054	\$ 687,054			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 3,020,684	82.88%	\$ 3,282,419	78.12%
Investment Income	12,321	12,321	2,661	21.60%	1,781	56.38%
Miscellaneous	273,700	273,700	135,282	49.43%	265,802	990.47%
Other Financing Sources	3,995,299	3,995,299	3,262,557	81.66%	2,304,645	82.74%
<b>TOTAL REVENUES</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 6,421,184</b>	<b>81.01%</b>	<b>\$ 5,854,647</b>	<b>83.43%</b>
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 31,124	40.08%	\$ 61,806	84.03%
Transportation	7,805,369	7,805,369	5,711,487	73.17%	6,017,654	78.28%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	5,742,611	72.85%	6,079,460	78.33%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 5,742,611</b>	<b>72.45%</b>	<b>\$ 6,079,460</b>	<b>78.33%</b>
Projected Net Position December 31	\$ 729,975	\$ 729,975				
Net Position as of Report Date			\$ 1,365,627			

# YTD financial report 2014 gwinnettcounty

## SOLID WASTE OPERATING FUND (595)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Net Position January 1</b>	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
<b>Revenues:</b>						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ 569,432	79.09%	\$ 586,332	76.75%
Charges for Services	40,329,660	40,329,660	35,005,701	86.80%	35,973,652	85.64%
Investment Income	374,002	374,002	190,327	50.89%	149,617	69.59%
Miscellaneous	50	50	910	1820.00%	572	37.09%
<b>TOTAL REVENUES</b>	<b>\$ 41,423,712</b>	<b>\$ 41,423,712</b>	<b>\$ 35,766,370</b>	<b>86.34%</b>	<b>\$ 36,710,173</b>	<b>85.40%</b>
<b>Appropriations:</b>						
Support Services*	\$ 1,735,831	\$ 1,695,917	\$ 1,075,191	63.40%	\$ 1,271,289	66.25%
Non-Departmental	-	810	-	0.00%	-	0.00%
Payments to Haulers	38,347,577	38,347,577	28,883,351	75.32%	29,722,228	74.44%
Total Appropriations without Working Capital Reserve	40,083,408	40,044,304	29,958,542	74.81%	30,993,517	74.05%
Working Capital Reserve	1,340,304	1,379,408	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,423,712</b>	<b>\$ 41,423,712</b>	<b>\$ 29,958,542</b>	<b>72.32%</b>	<b>\$ 30,993,517</b>	<b>72.10%</b>
<b>Projected Net Position December 31</b>	<b>\$ 9,854,042</b>	<b>\$ 9,893,146</b>				
<b>Net Position as of Report Date</b>			<b>\$ 14,321,566</b>			

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

# YTD financial report 2014 gwinnettcounty

## STORMWATER OPERATING FUND (590)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 28,883,485	94.04%	\$ 28,875,820	95.25%
Investment Income	37,523	37,523	18,802	50.11%	8,746	53.01%
Miscellaneous	14,000	14,000	9,877	70.55%	24,288	127.74%
<b>TOTAL REVENUES</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 28,912,164</b>	<b>93.98%</b>	<b>\$ 28,908,854</b>	<b>95.25%</b>
Appropriations:						
Planning and Development	\$ 486,813	\$ 442,166	\$ 274,561	62.09%	\$ 335,530	71.21%
Water Resources*	20,457,221	20,370,783	15,512,459	76.15%	23,905,474	80.88%
Non-Departmental	30,000	32,634	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,845,583	15,787,020	75.73%	24,241,004	80.49%
Working Capital Reserve	9,790,766	9,919,217	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 15,787,020</b>	<b>51.32%</b>	<b>\$ 24,241,004</b>	<b>79.87%</b>
Projected Net Position December 31	\$ 18,341,911	\$ 18,470,362				
Net Position as of Report Date			\$ 21,676,289			

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

# YTD financial report 2014 gwinnettcounty

## WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 241,179,076	81.88%	\$ 219,648,876	77.79%
Investment Income	99,789	99,789	140,732	141.03%	41,981	83.96%
Contributions and Donations	12,000,000	12,000,000	14,241,441	118.68%	13,626,402	113.55%
Miscellaneous	404,000	404,000	210,427	52.09%	495,763	81.87%
<b>TOTAL REVENUES</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 255,771,676</b>	<b>83.30%</b>	<b>\$ 233,813,022</b>	<b>79.25%</b>
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,215,235	\$ 908,635	74.77%	\$ 967,838	80.72%
Water Resources*	276,042,016	274,527,956	216,038,902	78.69%	224,543,095	77.35%
Non-Departmental	50,000	111,769	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	275,854,960	216,947,537	78.65%	225,510,933	77.29%
Working Capital Reserve	29,723,679	31,194,829	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 216,947,537</b>	<b>70.66%</b>	<b>\$ 225,510,933</b>	<b>76.44%</b>
Projected Net Position December 31	\$ 63,650,868	\$ 65,122,018				
Net Position as of Report Date			\$ 72,751,328			

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

# YTD financial report 2014 gwinnettcounty

## ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Net Position January 1</b>	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
<b>Revenues:</b>						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 42,247,387	83.33%	\$ 41,419,115	83.30%
Investment Income	15,382	15,382	18,262	118.72%	-	-
Miscellaneous	1,541,624	1,541,624	1,272,035	82.51%	1,325,652	82.58%
<b>Total Revenues without Use of Net Position</b>	<b>52,254,316</b>	<b>52,254,316</b>	<b>43,537,684</b>	<b>83.32%</b>	<b>42,744,767</b>	<b>83.28%</b>
Use of Net Position	558,682	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 43,537,684</b>	<b>83.32%</b>	<b>\$ 42,744,767</b>	<b>83.28%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 2,690,983	66.11%	\$ 2,515,490	60.99%
Financial Services	7,526,611	7,333,745	5,750,714	78.41%	5,461,415	75.94%
Human Resources	3,174,717	3,141,274	2,234,214	71.12%	2,107,454	79.93%
Information Technology	26,103,925	25,354,703	18,458,814	72.80%	18,236,605	77.83%
Law	1,951,765	1,877,300	1,322,911	70.47%	1,225,888	68.57%
Support Services	9,173,095	9,082,645	6,723,033	74.02%	6,607,929	77.01%
Non-Departmental	717,000	756,798	260,730	34.45%	160,439	15.62%
<b>Total Appropriations without Working Capital Reserve</b>	<b>52,812,998</b>	<b>51,616,707</b>	<b>37,441,399</b>	<b>72.54%</b>	<b>\$ 36,315,220</b>	<b>74.45%</b>
Working Capital Reserve	-	637,609	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 37,441,399</b>	<b>71.65%</b>	<b>\$ 36,315,220</b>	<b>70.76%</b>
<b>Projected Net Position December 31</b>	<b>\$ 12,441,207</b>	<b>\$ 13,637,498</b>				
<b>Net Position as of Report Date</b>			<b>\$ 19,096,174</b>			



# YTD financial report 2014 gwinnettcounty

**AUTO LIABILITY FUND (606)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Net Position January 1</b>	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
<b>Revenues:</b>						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 833,346	83.33%	\$ 833,352	83.33%
Investment Income	9,839	9,839	3,674	37.34%	5,131	228.04%
<b>Total Revenues without Use of Net Position</b>	<b>1,009,854</b>	<b>1,009,854</b>	<b>837,020</b>	<b>82.89%</b>	<b>838,483</b>	<b>83.66%</b>
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 837,020</b>	<b>79.58%</b>	<b>\$ 838,483</b>	<b>41.91%</b>
<b>Appropriations:</b>						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 945,752	89.92%	\$ 916,306	45.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 945,752</b>	<b>89.92%</b>	<b>\$ 916,306</b>	<b>45.80%</b>
<b>Projected Net Position December 31</b>	<b>\$ 2,223,951</b>	<b>\$ 2,223,951</b>				
<b>Net Position as of Report Date</b>			<b>\$ 2,157,106</b>			

# YTD financial report 2014 gwinnettcounty

## FLEET MANAGEMENT FUND (610)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 4,522,627	71.64%	\$ 5,130,097	88.36%
Miscellaneous	296,611	296,611	268,099	90.39%	416,468	119.17%
<b>TOTAL REVENUES</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 4,790,726</b>	<b>72.48%</b>	<b>\$ 5,546,565</b>	<b>90.11%</b>
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 4,632,003	77.55%	\$ 4,694,987	81.14%
Non-Departmental	-	12,984	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	4,632,003	77.38%	4,694,987	81.06%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 4,632,003</b>	<b>70.08%</b>	<b>\$ 4,694,987</b>	<b>76.27%</b>
Projected Net Position December 31	\$ 2,403,771	\$ 2,477,557				
Net Position as of Report Date			\$ 2,012,831			

# YTD financial report 2014 gwinnettcounty

## GROUP SELF-INSURANCE FUND (605)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Net Position January 1</b>	<b>\$ 31,428,027</b>	<b>\$ 31,428,027</b>	<b>\$ 31,428,027</b>			
<b>Revenues:</b>						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 32,233,803	79.10%	\$ 27,154,033	76.66%
Investment Income	147,199	147,199	131,740	89.50%	88,007	80.69%
Miscellaneous	-	-	283,005	-	263,997	264.00%
<b>Total Revenues without Use of Net Position</b>	<b>40,898,129</b>	<b>40,898,129</b>	<b>32,648,548</b>	<b>79.83%</b>	<b>27,506,037</b>	<b>77.14%</b>
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 32,648,548</b>	<b>67.85%</b>	<b>\$ 27,506,037</b>	<b>64.75%</b>
<b>Appropriations:</b>						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 36,328,488	75.50%	\$ 33,181,245	78.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 36,328,488</b>	<b>75.50%</b>	<b>\$ 33,181,245</b>	<b>78.11%</b>
<b>Projected Net Position December 31</b>	<b>\$ 24,210,394</b>	<b>\$ 24,210,394</b>				
<b>Net Position as of Report Date</b>			<b>\$ 27,748,087</b>			

# YTD financial report 2014 gwinnettcounty

**RISK MANAGEMENT FUND (602)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Net Position January 1</b>	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
<b>Revenues:</b>						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 2,916,773	83.34%	\$ 3,606,828	83.33%
Investment Income	144,389	144,389	118,135	81.82%	83,158	182.76%
Miscellaneous	-	-	258,438	-	19,577	104.95%
<b>Total Revenues without Use of Net Position</b>	<b>3,644,396</b>	<b>3,644,396</b>	<b>3,293,346</b>	<b>90.37%</b>	<b>3,709,563</b>	<b>84.42%</b>
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 3,293,346</b>	<b>48.03%</b>	<b>\$ 3,709,563</b>	<b>56.10%</b>
<b>Appropriations:</b>						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 4,941,710	72.07%	\$ 4,748,963	71.81%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 4,941,710</b>	<b>72.07%</b>	<b>\$ 4,748,963</b>	<b>71.81%</b>
<b>Projected Net Position December 31</b>	<b>\$ 20,645,784</b>	<b>\$ 20,645,784</b>				
<b>Net Position as of Report Date</b>			<b>\$ 22,210,221</b>			

# YTD financial report 2014 gwinnettcounty

## WORKERS' COMPENSATION FUND (604)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 10/31/2014	Actuals YTD as of 10/31/2014	% Actual to Current Budget	Actuals YTD as of 10/31/2013	% Actual to 10/31/2013 Budget
<b>Net Position January 1</b>	<b>\$ 10,537,963</b>	<b>\$ 10,537,963</b>	<b>\$ 10,537,963</b>			
<b>Revenues:</b>						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 3,344,655	83.62%	\$ 2,798,110	83.33%
Investment Income	65,756	65,756	54,793	83.33%	36,552	102.96%
Miscellaneous	-	-	6,995	-	1,300	-
<b>Total Revenues without Use of Net Position</b>	<b>4,065,616</b>	<b>4,065,616</b>	<b>3,406,443</b>	<b>83.79%</b>	<b>2,835,962</b>	<b>83.58%</b>
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 3,406,443</b>	<b>54.05%</b>	<b>\$ 2,835,962</b>	<b>54.23%</b>
<b>Appropriations:</b>						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 3,133,952	49.72%	\$ 2,654,233	50.76%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 3,133,952</b>	<b>49.72%</b>	<b>\$ 2,654,233</b>	<b>50.76%</b>
<b>Projected Net Position December 31</b>	<b>\$ 8,300,842</b>	<b>\$ 8,300,842</b>				
<b>Net Position as of Report Date</b>			<b>\$ 10,810,454</b>			

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 10/31/2014**

General Fund	Amount	Description
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
	(65,000)	Transferred to Pauper Burial
	(30,000)	Transferred to Other Governmental Agencies
<i>Subtotal</i>	(625,148)	
Prisoner Medical Reserve	(38,700)	Transferred to Corrections
	(936,093)	Transferred to Sheriff
<i>Subtotal</i>	(974,793)	
Indigent Defense Reserve	(48,100)	Transferred to Probate Court
	(2,651,800)	Transferred to Judiciary
	(395,900)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,095,800)	
Court Reporter's Reserve	(146,300)	Transferred to Juvenile Court
	(1,349,600)	Transferred to Judiciary
	(16,300)	Transferred to Solicitor General
<i>Subtotal</i>	(1,512,200)	
Court Interpreter's Reserve	(78,020)	Transferred to Juvenile Court
	(304,400)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(383,170)	
<b>Total General Fund Transfers Out of Non-Departmental Reserves</b>	<b>\$ (6,591,111)</b>	
<i>To:</i>		
Tax Commissioner	\$ 45,000	Transferred from Contingency
<i>Subtotal</i>	45,000	
Corrections	38,700	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	38,700	
Juvenile Court	78,020	Transferred from Court Interpreter's Reserve
	146,300	Transferred from Court Reporter's Reserve
	395,900	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	693,794	
Sheriff	936,093	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	936,093	
Judiciary	304,400	Transferred from Court Interpreter's Reserve
	1,349,600	Transferred from Court Reporter's Reserve
	2,651,800	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	4,305,800	
Probate Court	48,100	Transferred from Indigent Defense Reserve
	750	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	48,850	
District Attorney	261,574	Transferred from Contingency
	261,574	
Solicitor General	16,300	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	16,300	
Pauper Burial	65,000	Transferred from Contingency
<i>Subtotal</i>	65,000	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
Other Governmental Agencies	30,000	Transferred from Contingency
<i>Subtotal</i>	30,000	
<b>Total General Fund Transfers In From Non-Departmental Reserves</b>	<b>\$ 6,591,111</b>	

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 10/31/2014**

<b>Police Services District Fund</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Prisoner Medical Reserve	\$ (40,275)	Transferred to Police Services
<i>Subtotal</i>	(40,275)	
Indigent Defense Reserve	(37,500)	Transferred to Recorder's Court
<i>Subtotal</i>	(37,500)	
Court Interpreter's Reserve	(41,300)	Transferred to Recorder's Court
<i>Subtotal</i>	(41,300)	
<b>Total Police Services District Fund Transfers Out of Non-Departmental Reserves</b>	<b>\$ (119,075)</b>	
<i>To:</i>		
Police Services	\$ 40,275	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	40,275	
Recorder's Court	37,500	Transferred from Indigent Defense Reserve
	41,300	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	78,800	
<b>Total Police Services District Fund Transfers In From Non-Departmental Reserves</b>	<b>\$ 119,075</b>	

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 10/31/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Intergovernmental	\$ 3,481,731	\$ 3,855,731	\$ 374,000	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals. GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation.
Contributions and Donations	83,661	94,111	10,450	GCID 20140311 Donation of \$4,639 to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID 20140312 Accept donations of \$1,515 to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter.
Other Financing Sources	199,864	231,864	32,000	GCID 20140589 To declare surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of \$32,000.
Use of Fund Balance	742,500	399,156	(343,344)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$485,440). GCID 20140203 Gwinnett Sexual Assault Center for forensic-medical exam and Case Records Management Services not to exceed \$117,250. GCID 20140311 Donation of (\$4,639) to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485. GCID 20140589 To declare a surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of (\$32,000).
<i>Subtotal</i>			73,106	
<b>Development and Enforcement Services District Fund (104)</b>				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	



Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Miscellaneous	27,024	77,761	50,737	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925. GCID 20140412 Fire and Emergency Services to accept donations of \$1,180 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be used for recruitment programs. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store in conjunction with National Volunteer Fire Council.
<i>Subtotal</i>			50,737	
<b>Police Services District Fund (106)</b>				
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Miscellaneous	1,794,981	1,807,681	12,700	GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive.
<i>Subtotal</i>			12,700	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
				GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCID 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program operating cost \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program. Estimated revenue of \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,019. GCID 20140943 Approval to incorporate Buckingham Place into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,458. GCID 20140944 Approval to incorporate Cedar Pointe into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,248. GCID 20140945 Approval to incorporate Westwood Crossing into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,769.
Charges for Services	6,803,751	6,825,427	21,676	
<i>Subtotal</i>			21,676	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	6,269	6,269	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$6,269.
<i>Subtotal</i>			6,269	
<b>E-911 Fund (095)</b>				
Use of Fund Balance	4,665,885	4,321,313	(344,572)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$344,572).
<i>Subtotal</i>			(344,572)	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	-	196,554	196,554	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$196,554.
Use of Fund Balance	1,119,152	922,598	(196,554)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$196,554).
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	283,879	283,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$283,879.
Use of Fund Balance	876,747	592,868	(283,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$283,879).
<i>Subtotal</i>			-	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	-	76,773	76,773	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$76,773.
Use of Fund Balance	50,000	150,000	100,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$100,000.
<i>Subtotal</i>			176,773	
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	158,354	158,354	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$158,354.
Use of Fund Balance	150,000	650,000	500,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$500,000.
<i>Subtotal</i>			658,354	
<b>Sheriff Special State Fund (067)</b>				
Fines and Forfeitures	-	5,003	5,003	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$5,003.
Other Financing Sources	-	2,025	2,025	Adjust revenue and appropriation budgets to incorporate collected revenue for Special Revenue Funds \$2,025.
Use of Fund Balance	108,636	141,311	32,675	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$32,675.
<i>Subtotal</i>			39,703	
<b>Administrative Support Fund (665)</b>				
Use of Net Position	558,682	-	(558,682)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$558,682).
<i>Subtotal</i>			(558,682)	
<b>Total Revenue Budget Adjustments</b>			<b>\$ 164,914</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 10/31/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Tax Assessor	\$ 8,758,686	\$ 8,675,579	\$ (83,107)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$83,107).
Tax Commissioner	11,408,689	11,453,689	45,000	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	16,162,829	16,291,555	128,726	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$141,274).
Police Services	5,038,119	4,960,922	(77,197)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$83,008). GCID 20140312 Appropriate year-to-date donations of \$1,515 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter.
Corrections	13,787,765	13,723,299	(64,466)	\$38,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$103,166).
Community Services	4,179,298	4,214,136	34,838	GCID 20140039 Approval to execute 90 day job vacancy policy (\$69,162). GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals.
Community Services - Elections	5,374,669	5,352,518	(22,151)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$22,151).
Juvenile Court	6,326,012	7,019,806	693,794	\$693,794 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	74,327,541	936,093	\$936,093 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	20,841,295	4,305,800	\$4,305,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,085,171	48,850	\$48,850 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
District Attorney	11,164,820	11,426,394	261,574	\$261,574 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,671,187	16,300	\$16,300 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	921,374	(625,148)	See Non-departmental Budget Transfers Schedule for detail (\$625,148).
Prisoner Medical Reserve	2,000,000	1,025,207	(974,793)	See Non-departmental Budget Transfers Schedule for detail (\$974,793).
Other Post-Employment Benefit Reserve	-	10,155	10,155	GCID 20140039 Approval to execute 90 day job vacancy policy \$10,155.
Pauper Burial	90,000	155,000	65,000	See Non-departmental Budget Transfers Schedule for detail \$65,000.
Indigent Defense Reserve	6,000,000	2,904,200	(3,095,800)	See Non-departmental Budget Transfers Schedule for detail (\$3,095,800).
Court Reporter's Reserve	2,200,000	687,800	(1,512,200)	See Non-departmental Budget Transfers Schedule for detail (\$1,512,200).
Court Interpreter's Reserve	565,000	181,830	(383,170)	See Non-departmental Budget Transfers Schedule for detail (\$383,170).
Pension Reserve	-	156,273	156,273	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$6,273.
Other Governmental Agencies	76,911	285,646	208,735	GCID 20140203 Approval to execute agreement with Gwinnett Sexual Assault Center for forensic-medical exams and Case Records Management Services not to exceed \$117,250. See Non-departmental Budget Transfers Schedule for detail \$30,000. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485.
<i>Subtotal</i>			73,106	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>Development and Enforcement Services District Fund (104)</b>				
Planning and Development	6,253,279	6,133,822	(119,457)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$119,457).
Police Services	2,546,509	2,489,137	(57,372)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$57,372).
Non-Departmental	85,500	94,601	9,101	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,101.
Contributions to Fund Balance	187,867	358,595	170,728	GCID 20140039 Approval to execute 90 day job vacancy policy \$167,728. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Fire and Emergency Services	91,980,421	90,647,902	(1,332,519)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,375,331). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 201404012 Donation from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be utilized for recruitment programs \$1,180. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council.
Non-Departmental	920,200	982,425	62,225	GCID 20140039 Approval to execute 90 day job vacancy policy \$62,225.
Contributions to Fund Balance	212,414	1,533,445	1,321,031	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,313,106. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			50,737	
<b>Police Services District Fund (106)</b>				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	88,166,232	(1,180,417)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,220,692). \$40,275 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,743,954	80,800	\$80,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,872,275	(83,561)	See Non-departmental Budget Transfers Schedule for detail (\$121,075). GCID 20140039 Approval to execute 90 day job vacancy policy \$37,514.
Contributions to Fund Balance	34,841	1,259,056	1,224,215	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,198,365. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Community Services	28,717,963	28,456,652	(261,311)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$261,311).
Non-Departmental	15,000	24,469	9,469	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,469.
Contributions to Fund Balance	1,787	266,329	264,542	GCID 20140039 Approval to execute 90 day job vacancy policy \$251,842. GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive.
<i>Subtotal</i>			12,700	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
				GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into the Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCIC 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program operating cost of \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program. Estimated revenue of \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,019. GCID 20140943 Approval to incorporate Buckingham Place into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,458. GCID 20140944 Approval to incorporate Cedar Pointe into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,248. GCID 20140945 Approval to incorporate Westwood Crossing into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,769.
Transportation	7,447,664	7,469,340	21,676	
<i>Subtotal</i>			21,676	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	215,000	221,269	6,269	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$6,269.
<i>Subtotal</i>			6,269	
<b>E-911 Fund (095)</b>				
Police Services	14,460,734	14,108,106	(352,628)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$352,628).
Non-Departmental	3,500,000	3,508,056	8,056	GCID 20140039 Approval to execute 90 day job vacancy policy \$8,056.
<i>Subtotal</i>			(344,572)	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	50,232	227,005	176,773	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$176,773.
<i>Subtotal</i>			176,773	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	150,881	809,235	658,354	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027. Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$563,327.
<i>Subtotal</i>			658,354	
<b>Sheriff Special State Fund (067)</b>				
Sheriff Special Operations	108,800	148,503	39,703	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$39,703.
<i>Subtotal</i>			39,703	
<b>Solid Waste Fund (595)</b>				
Support Services	1,735,831	1,695,917	(39,914)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$39,914).
Non-Departmental	-	810	810	GCID 20140039 Approval to execute 90 day job vacancy policy \$810.
Working Capital Reserve	1,340,304	1,379,408	39,104	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,104.
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - October	Difference (Adjustments YTD)	Description
<b>Stormwater Fund (590)</b>				
Planning and Development	486,813	442,166	(44,647)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$44,647).
Water Resources	20,457,221	20,370,783	(86,438)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,438).
Non-Departmental	30,000	32,634	2,634	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,634.
Working Capital Reserve	9,790,766	9,919,217	128,451	GCID 20140039 Approval to execute 90 day job vacancy policy \$128,451.
<i>Subtotal</i>			-	
<b>Water and Sewer (501)</b>				
Planning and Development	1,234,094	1,215,235	(18,859)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$18,859).
Water Resources	276,042,016	274,527,956	(1,514,060)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,514,060).
Non-Departmental	50,000	111,769	61,769	GCID 20140039 Approval to execute 90 day job vacancy policy \$61,769.
Working Capital Reserve	29,723,679	31,194,829	1,471,150	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,471,150.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,333,745	(192,866)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$192,866).
Human Resources	3,174,717	3,141,274	(33,443)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$33,443).
Information Technology	26,103,925	25,354,703	(749,222)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$749,222).
Law	1,951,765	1,877,300	(74,465)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$74,465).
Support Services	9,173,095	9,082,645	(90,450)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$90,450).
Non-Departmental	717,000	756,798	39,798	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,798.
Working Capital Reserve	-	637,609	637,609	GCID 20140039 Approval to execute 90 day job vacancy policy \$637,609.
<i>Subtotal</i>			(558,682)	
<b>Fleet Management (610)</b>				
Support Services	6,059,979	5,973,209	(86,770)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,770).
Non-Departmental	-	12,984	12,984	GCID 20140039 Approval to execute 90 day job vacancy policy \$12,984.
Working Capital Reserve	549,663	623,449	73,786	GCID 20140039 Approval to execute 90 day job vacancy policy \$73,786.
<i>Subtotal</i>			-	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 164,914</b>	