



gwinnettcounty

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



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

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

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

**DATE:** November 19, 2015

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

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Budget Adjustments by Fund Schedule	Page 51

# Executive Summary

Notable events that occurred in October and early November included: 1) property tax collections and appeals processing, 2) the receipt of insurance premium taxes, 3) prepaid phone revenue collections, 4) utility tax billing, and 5) the receipt of the Certificate of Achievement for Excellence in Financial Reporting. Highlights from these activities are discussed below.

## **Property Taxes and Appeals**

Real and personal property tax payments for the 2015 tax year were due October 15. As of October 31, the property tax collection rate was 95.4 percent of the amount billed.

Tax revenues are coming in stronger than last year in all of the tax-related funds. The increases are primarily the result of a higher property tax collection rate and growth in the tax digest.

Notices of Current Assessment for the 2015 tax year for residential and commercial properties were mailed on April 3, 2015. During the 45 day appeal period, taxpayers filed 9,280 residential and commercial real property tax appeals, a 50 percent decrease from the number of appeals filed last year. As of November 9, 99 percent of the appeals have been settled.

## **Insurance Premium Taxes**

Insurance Premium Taxes, which are received in the Police Services District Fund, are approximately 7 percent higher than last year. This is primarily due to more insurance premiums being collected as a result of the Affordable Care Act, as well as companies insuring additional assets.

## **Prepaid Phone Revenues**

The E-911 Fund collected annual prepaid phone revenues during October. These revenues, which are included in the Charges for Services category on page 29, came in at \$1,438,463, or 0.7 percent above last year.

## **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 15, 2015. The amount billed for the County was \$5,284,197, which is approximately 1.7 percent higher than the amount billed last year.

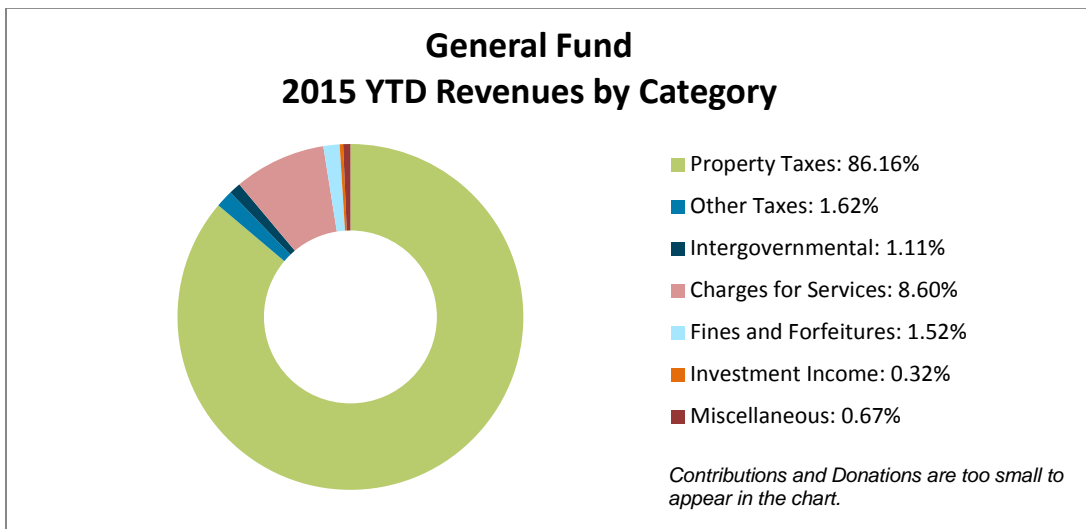
Utility tax bills have a due date of December 15, 2015. The Board of Tax Assessors plans to issue the official 2015 assessments for the utility companies within 10 days of receiving them from the Georgia Department of Revenue, with a 30 day appeal period. Final adjusted tax bills reconciled for prior payments will be issued in 2016, depending on when the Georgia Department of Revenue provides values to the County.

### Certificate of Achievement for Excellence in Financial Reporting

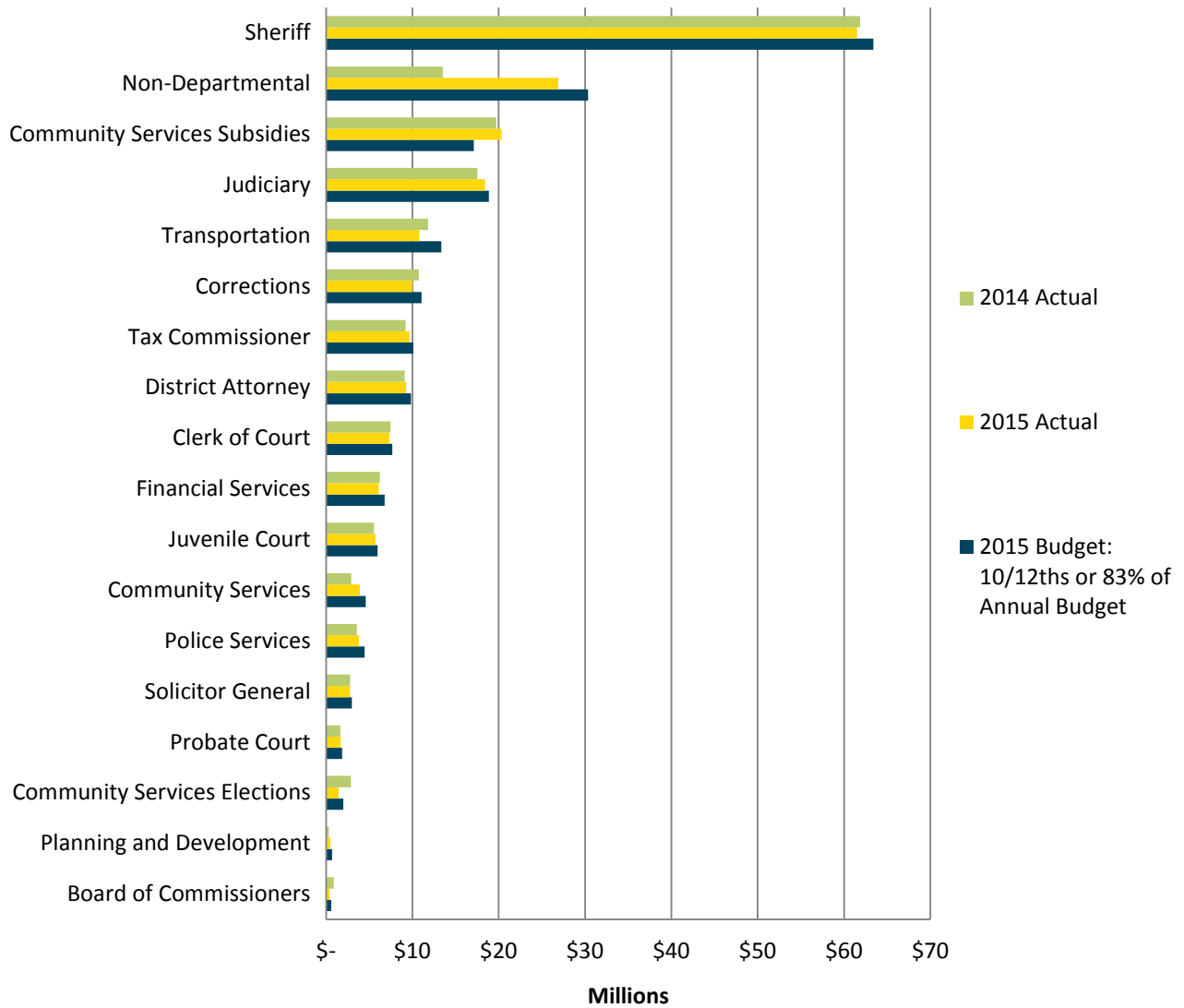
Gwinnett County’s comprehensive annual financial report for the year ended December 31, 2014, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Gwinnett County has received this award for 34 years.

## General Fund (page 10)

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



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

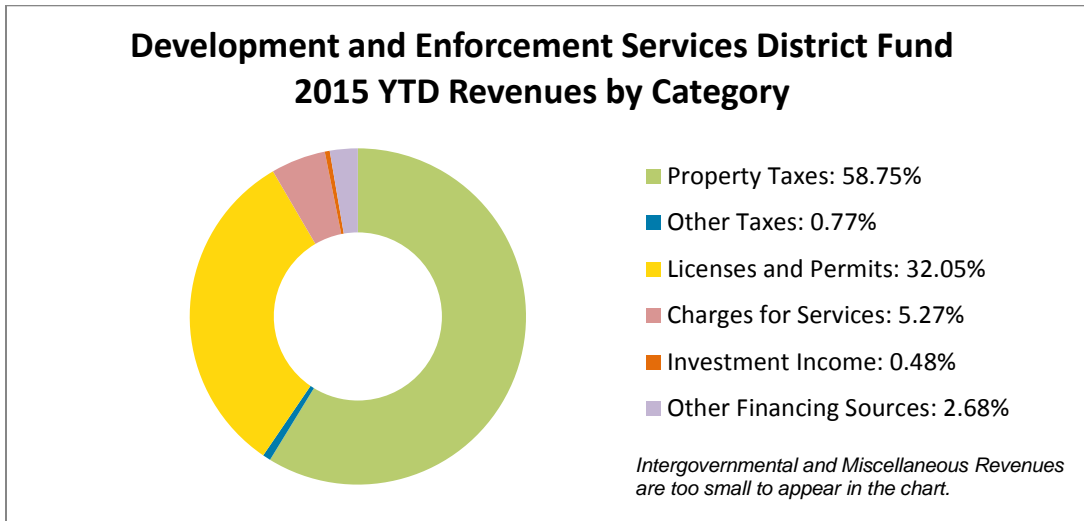


Non-Departmental expenditures are approximately 99 percent higher compared to this same time last year. This is primarily due to increases in contributions to capital and transit, as well as increases in the motor vehicle contribution.

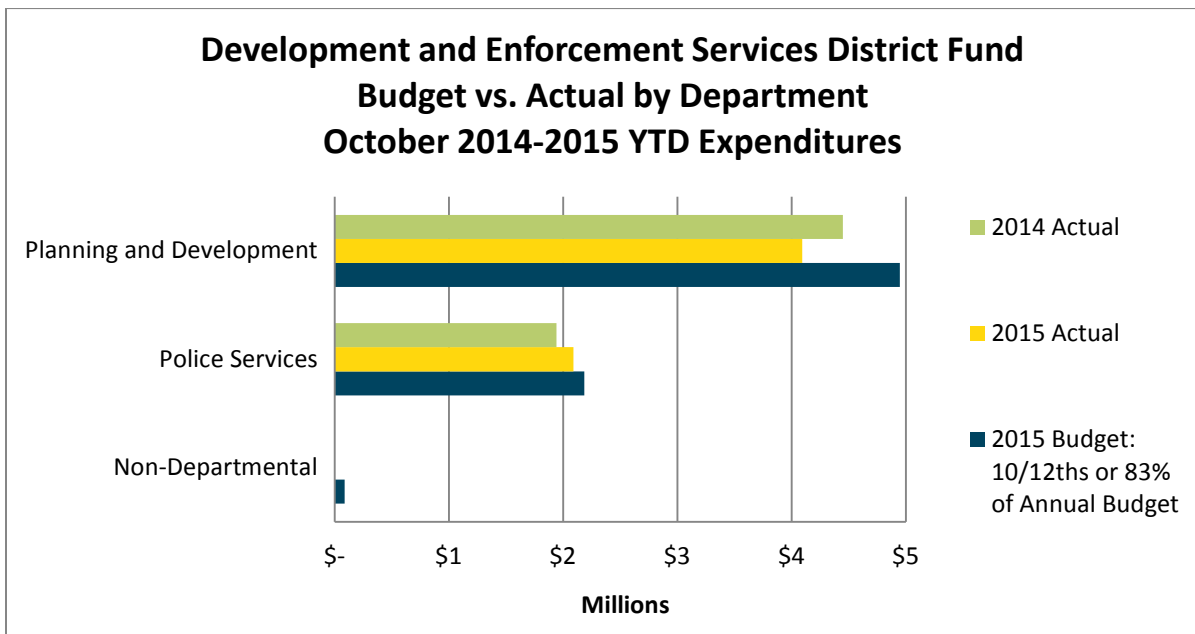
Based on the percentage of the fiscal year that has lapsed, Community Services Subsidies are approximately 19 percent over budget, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made all four quarterly payments to most Community Services Subsidy recipients.

# Development and Enforcement Services District Fund (page 13)

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

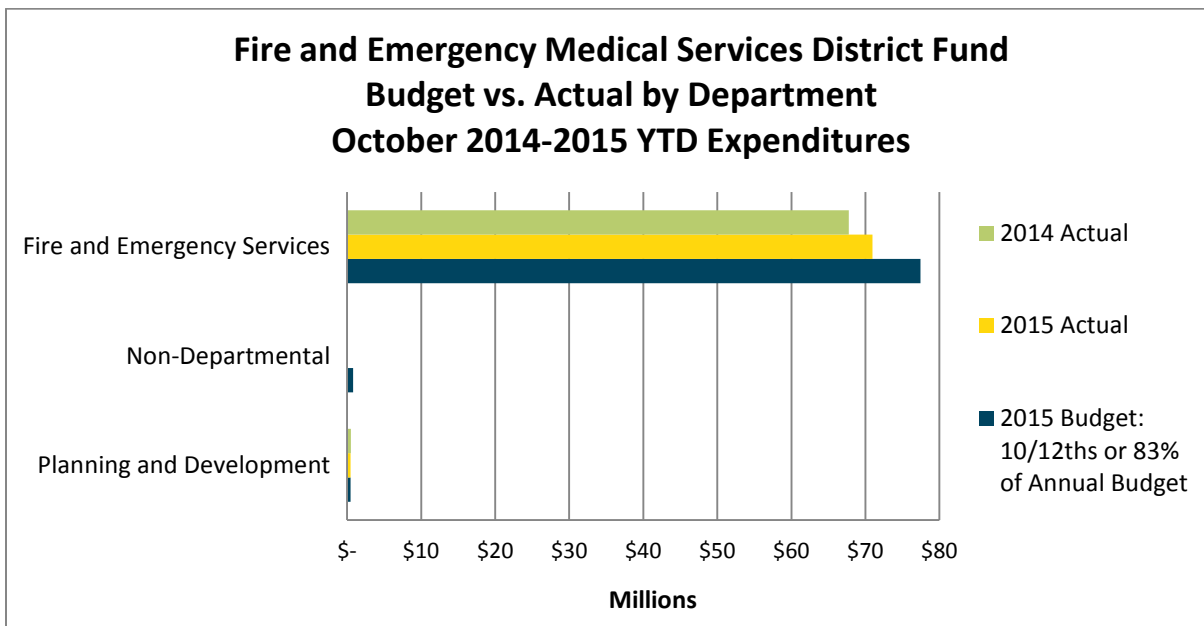
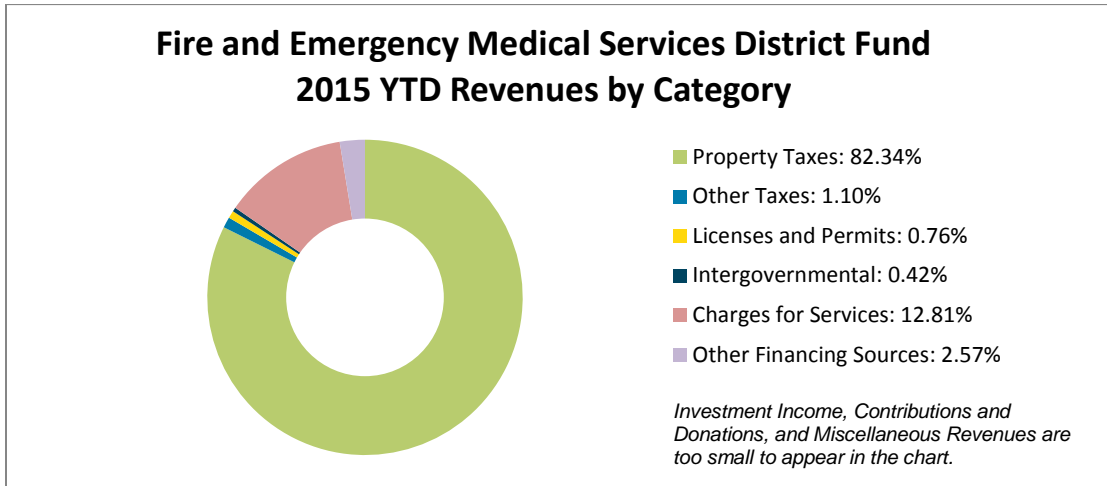


In addition to the increase in Tax revenues previously mentioned on page 2, Licenses and Permits and Charges for Services revenues in the Development and Enforcement Services District Fund are up 17 percent and 19 percent, respectively, as construction activity increases in the County.



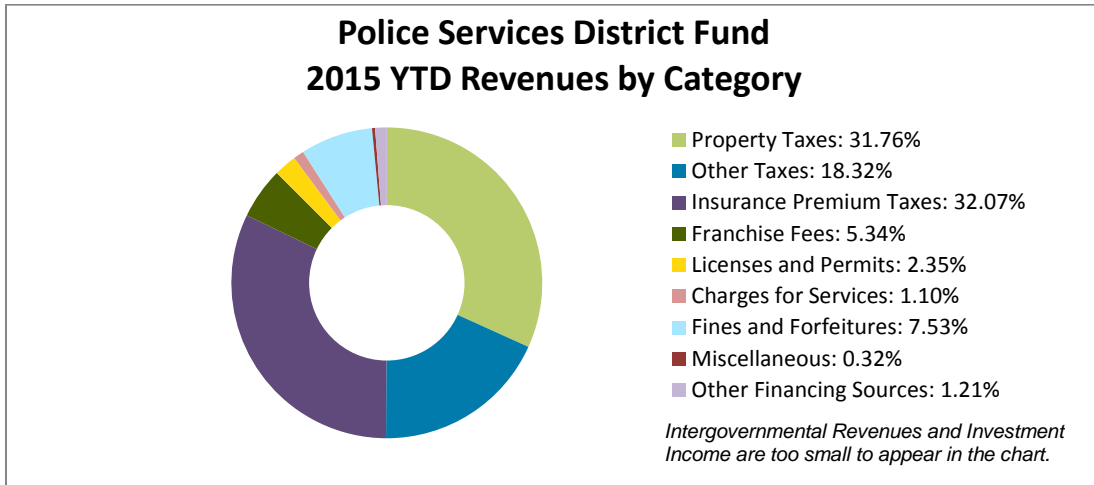
# Fire and Emergency Medical Services District Fund (page 14)

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



# Police Services District Fund (page 16)

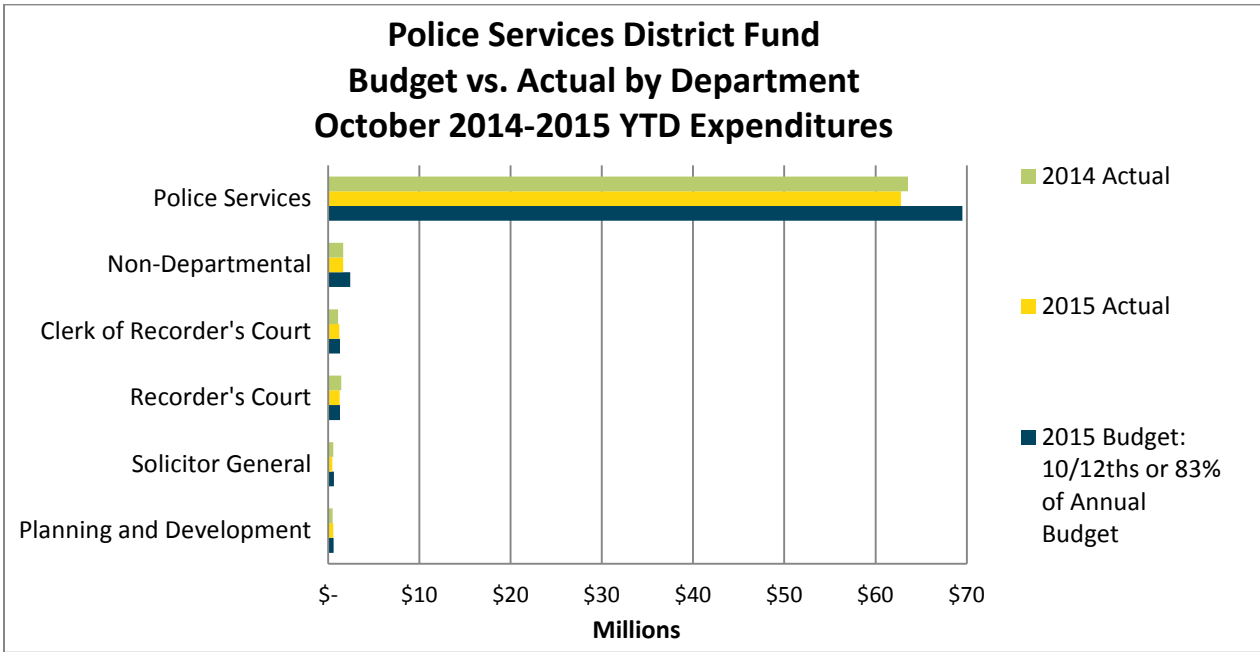
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

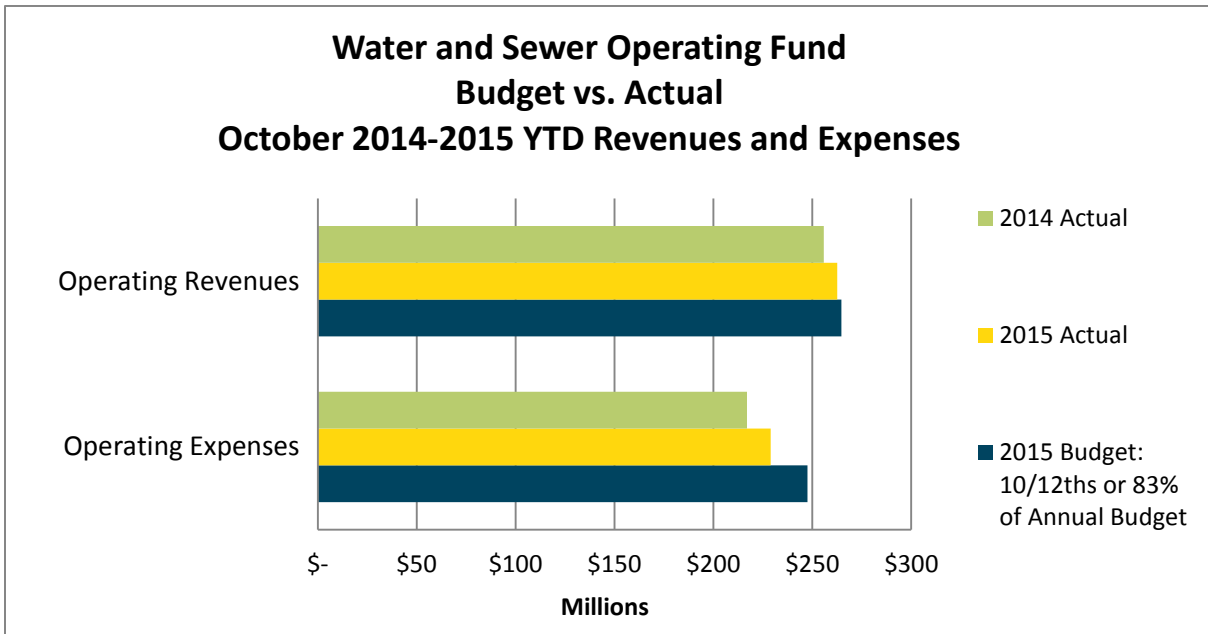
The Police Services District Fund recently began realizing the financial impact of school bus stop arm camera citations; these revenues are included in the Fines and Forfeitures revenue category on page 16. Through October, the County's portion of school bus stop arm camera collections has reached \$625,850. Despite this new revenue stream, Fines and Forfeitures are approximately \$852,000 lower than this same time last year. The County will continue to monitor these revenues throughout the remainder of the year.





## Water and Sewer Operating Fund (page 44)

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



Year-to-date Water and Sewer Operating Fund revenues through October 2015 are approximately \$6.8 million higher than this same time last year. The year-over-year increase in revenues is primarily attributable to increases in system development charges and sewer retail revenues. Additionally, year-to-date water consumption is 1.3 percent higher than this same time last year.

Year-to-date Water and Sewer Operating Fund expenses through October 2015 are approximately \$11.9 million higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 0.8 percent, or \$2.0 million, under budget. Although revenues have decreased with the arrival of cooler fall temperatures, the Department of Water Resources is projecting revenues will end the year over budget. Due to the proper accounting of revenues in the period earned, revenues will appear to be understated by approximately one-half a month, or \$10.4 million, when compared to budget until year end.

Year-to-date Water and Sewer Operating Fund expenses are approximately 7.5 percent, or \$18.6 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

## Other Funds

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

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

Expenses in the Stormwater Operating Fund (page 43) are significantly lower compared to this same time last year. The variance is primarily due to the timing of when contributions to capital are made. In previous years, contributions were made in monthly increments throughout the year. Due to procedural changes implemented in 2015, contributions to capital are expected to occur later in the year.

# YTD financial report 2015 gwinnettcountry

## General Fund (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 207,212,948	96.92%	\$ 201,088,825	98.54%
Intergovernmental	2,843,219	2,843,219	2,614,748	91.96%	3,100,869	80.42%
Charges for Services	22,461,915	22,571,287	20,291,834	89.90%	19,563,168	76.91%
Fines and Forfeitures	5,442,405	5,454,405	3,579,114	65.62%	3,997,044	85.80%
Investment Income	513,291	513,291	755,101	147.11%	891,737	72.89%
Contributions and Donations	82,752	85,766	24,755	28.86%	66,615	70.78%
Miscellaneous	1,277,956	1,307,079	1,586,311	121.36%	1,619,161	115.50%
Other Financing Sources	197,864	197,864	288,830	145.97%	383,205	165.27%
Revenues without Use of Fund Balance	246,606,396	246,759,905	236,353,641	95.78%	230,710,624	95.74%
Use of Fund Balance	-	7,360,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 246,606,396	\$ 254,120,243	\$ 236,353,641	93.01%	\$ 230,710,624	95.58%
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 413,548	57.34%	\$ 921,867	61.81%
Financial Services	8,205,627	8,162,265	6,101,512	74.75%	6,254,793	72.10%
Tax Commissioner	12,081,242	12,117,414	9,656,011	79.69%	9,202,002	80.34%
Transportation	16,486,993	16,039,880	10,813,401	67.42%	11,830,574	72.62%
Planning and Development	836,845	836,845	510,533	61.01%	325,379	49.72%
Police Services	5,465,614	5,346,624	3,813,120	71.32%	3,566,044	71.88%
Corrections	13,376,297	13,278,942	10,009,307	75.38%	10,772,290	78.50%
Community Services	5,572,992	5,521,239	3,920,852	71.01%	2,930,144	69.53%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	846,100	100.00%	834,200	99.30%
Board of Health	1,564,391	1,564,391	1,564,391	100.00%	1,489,896	100.00%
Coalition for Health & Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Dept of Family & Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Gwinnett Sexual Assault Center	117,250	117,250	117,250	100.00%	-	-
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	775,013	775,013	544,698	70.28%	601,862	77.97%
Library Subsidy	15,818,068	15,818,068	15,818,068	100.00%	15,368,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	20,549,659	20,549,659	20,319,344	98.88%	19,722,863	99.12%
Community Services - Elections	1,902,553	2,414,674	1,449,071	60.01%	2,874,843	53.71%
Juvenile Court	6,414,973	7,171,273	5,735,167	79.97%	5,562,005	79.23%
Sheriff	75,228,755	76,064,855	61,516,283	80.87%	61,839,590	81.67%
Clerk of Court	9,203,505	9,203,505	7,322,728	79.56%	7,469,561	79.09%
Judiciary	17,622,406	22,633,306	18,401,048	81.30%	17,532,126	84.12%
Probate Court	2,150,318	2,225,118	1,695,656	76.21%	1,644,258	78.85%
District Attorney	11,814,052	11,814,052	9,302,748	78.74%	9,102,942	79.67%

# YTD financial report 2015 gwinnettcountry

**General Fund (001)**

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Solicitor General	3,590,357	3,600,557	2,785,961	77.38%	2,786,104	75.89%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	616,714	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	14,495,375	13,496,146	93.11%	1,666,667	83.33%
Contribution to Local Transit	4,819,572	4,819,572	4,016,310	83.33%	3,329,416	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	1,900,000	1,009,700	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	1,084,090	83.01%	1,031,371	83.28%
Other Miscellaneous	100,773	150,773	91,919	60.97%	100,988	70.38%
OPEB Reserve	-	17,770	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	128,810	83.10%	115,555	74.55%
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	2,382,700	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	373,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	151,600	-	0.00%	-	0.00%
Pension Reserve	-	15,058	-	0.00%	-	0.00%
Motor Vehicle Contribution	5,192,360	5,192,360	3,868,069	74.50%	3,118,107	56.45%
800 MHZ Maintenance	2,883,874	2,883,874	2,577,887	89.39%	2,528,565	95.28%
Other Governmental Agencies	197,563	273,795	240,095	87.69%	241,448	84.53%
Total Non-Departmental	<u>35,085,530</u>	<u>36,418,804</u>	<u>26,903,326</u>	73.87%	<u>13,532,117</u>	55.33%
Appropriations without Contribution to Fund Balance	246,308,949	254,120,243	200,669,616	78.98%	187,869,502	
Contribution to Fund Balance	297,447	-	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u><b>\$ 246,606,396</b></u>	<u><b>\$ 254,120,243</b></u>	<u><b>\$ 200,669,616</b></u>	78.98%	<u><b>\$ 187,869,502</b></u>	77.83%
Projected Fund Balance December 31	<b>\$ 143,797,705</b>	<b>\$ 136,139,920</b>				
Fund Balance as of Report Date			<b>\$ 179,184,283</b>			

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

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 6,509,063	106.43%	\$ 6,120,861	104.47%
Intergovernmental	26,140	26,140	29,472	112.75%	23,953	127.29%
Investment Income	-	-	9,830	-	409	409.00%
TOTAL REVENUES	<u>\$ 6,142,158</u>	<u>\$ 6,142,158</u>	<u>\$ 6,548,365</u>	106.61%	<u>\$ 6,145,223</u>	104.55%
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 4,139,075	99.92%	\$ 4,173,525	100.00%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	4,139,075	99.92%	4,173,525	100.00%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,142,158</u>	<u>\$ 6,142,158</u>	<u>\$ 4,139,075</u>	67.39%	<u>\$ 4,173,525</u>	71.01%
Projected Fund Balance December 31	<u>\$ 14,952,168</u>	<u>\$ 14,952,168</u>				
Fund Balance as of Report Date			<u>\$ 15,361,575</u>			

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## Development & Enforcement District Fund (104)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 5,987,430	98.55%	\$ 5,643,229	97.27%
Licenses and Permits	3,031,775	3,031,775	3,224,549	106.36%	2,750,449	108.42%
Intergovernmental	24,666	24,666	29,208	118.41%	22,250	-
Charges for Services	411,218	411,218	529,709	128.81%	444,128	137.26%
Investment Income	21,002	21,002	47,825	227.72%	8,593	30.45%
Miscellaneous	-	-	2,361	-	5,889	-
Other Financing Sources	362,258	362,258	269,865	74.50%	217,542	56.39%
TOTAL REVENUES	<u>\$ 9,926,204</u>	<u>\$ 9,926,204</u>	<u>\$ 10,090,947</u>	101.66%	<u>\$ 9,092,080</u>	100.18%
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 5,935,940	\$ 4,092,751	68.95%	\$ 4,449,357	72.54%
Police Services	2,677,058	2,622,312	2,090,737	79.73%	1,943,035	78.06%
Non-Departmental:						
OPEB Reserve	-	7,273	-	0.00%	-	0.00%
Pension Reserve	-	12,279	-	0.00%	-	0.00%
Non-Departmental D&E	85,500	85,500	-	0.00%	-	0.00%
Total Non-Departmental	<u>85,500</u>	<u>105,052</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	<u>8,986,571</u>	<u>8,663,304</u>	<u>6,183,488</u>	71.38%	<u>6,392,392</u>	73.33%
Contribution to Fund Balance	939,633	1,262,900	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 9,926,204</u>	<u>\$ 9,926,204</u>	<u>\$ 6,183,488</u>	62.29%	<u>\$ 6,392,392</u>	70.43%
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,330,734				
Fund Balance as of Report Date			\$ 11,975,293			

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## Fire and EMS District Fund (102)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 77,826,086	98.86%	\$ 73,401,693	97.45%
Licenses and Permits	701,282	701,282	711,996	101.53%	646,713	87.83%
Intergovernmental	346,938	346,938	391,908	112.96%	318,228	-
Charges for Services	13,831,285	13,831,285	11,948,171	86.39%	10,914,140	76.80%
Investment Income	68,438	68,438	104,313	152.42%	23,368	-
Contributions and Donations	250	250	605	242.00%	600	-
Miscellaneous	28,500	34,764	70,489	202.76%	140,818	181.09%
Other Financing Sources	3,220,068	3,220,068	2,398,803	74.50%	1,934,326	56.48%
TOTAL REVENUES	<u>\$ 96,922,187</u>	<u>\$ 96,928,451</u>	<u>\$ 93,452,371</u>	96.41%	<u>\$ 87,379,886</u>	93.18%
Appropriations:						
Planning and Development	\$ 582,501	\$ 564,996	\$ 463,796	82.09%	\$ 507,193	82.89%
Fire and Emergency Services	94,274,048	92,948,644	70,942,755	76.32%	67,764,808	74.76%
Non-Departmental:						
OPEB Reserve	-	27,691	-	0.00%	-	0.00%
Pension Reserve	-	28,753	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	920,200	920,200	-	0.00%	-	0.00%
Total Non-Departmental	<u>920,200</u>	<u>976,644</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	94,490,284	71,406,551	75.57%	68,272,001	74.01%
Contribution to Fund Balance	1,145,438	2,438,167	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,922,187</u>	<u>\$ 96,928,451</u>	<u>\$ 71,406,551</u>	73.67%	<u>\$ 68,272,001</u>	72.80%
Projected Fund Balance December 31	<u>\$ 45,513,280</u>	<u>\$ 46,806,009</u>				
Fund Balance as of Report Date			<u>\$ 66,413,662</u>			

# YTD financial report 2015 gwinnettcountry

## Loganville EMS District Fund (103)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenues:						
Investment Income	\$ 4,059	\$ 4,059	\$ 4,285	105.57%	\$ 4,054	72.35%
Revenues without Use of Fund Balance	4,059	4,059	4,285	105.57%	4,054	72.35%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 24,827</u>	<u>\$ 24,827</u>	<u>\$ 4,285</u>	17.26%	<u>\$ 4,054</u>	17.07%
Appropriations:						
Loganville EMS	\$ 24,827	\$ 24,827	\$ 22,277	89.73%	\$ 18,363	77.32%
TOTAL APPROPRIATIONS	<u>\$ 24,827</u>	<u>\$ 24,827</u>	<u>\$ 22,277</u>	89.73%	<u>\$ 18,363</u>	77.32%
Projected Fund Balance December 31	<u>\$ 777,579</u>	<u>\$ 777,579</u>				
Fund Balance as of Report Date			<u>\$ 780,355</u>			



# YTD financial report 2015 gwinnettcountry

## Police Services District Fund (106)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 55,095,912	101.02%	\$ 51,392,676	97.71%
Insurance Premium Taxes	27,143,782	27,143,782	31,885,393	117.47%	29,775,606	109.70%
Licenses and Permits	3,979,193	3,979,193	2,340,700	58.82%	2,257,768	52.27%
Intergovernmental	143,519	143,519	163,134	113.67%	135,920	-
Charges for Services	1,225,119	1,225,119	1,090,523	89.01%	1,103,232	86.78%
Fines and Forfeitures	9,929,773	9,929,773	7,489,784	75.43%	8,342,077	87.85%
Investment Income	139,301	139,301	234,070	168.03%	71,729	201.42%
Contributions and Donations	-	-	-	-	7,319	-
Miscellaneous	245,333	245,333	313,945	127.97%	428,680	205.71%
Other Financing Sources	1,610,034	1,610,034	1,199,401	74.50%	966,855	56.46%
<b>TOTAL REVENUES</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 99,812,862</b>	<b>100.86%</b>	<b>\$ 94,481,862</b>	<b>97.62%</b>
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 533,108	76.78%	\$ 475,064	64.25%
Police Services	85,370,718	83,438,982	62,778,693	75.24%	63,567,685	72.10%
Recorder's Court	1,473,507	1,544,962	1,267,060	82.01%	1,423,555	81.63%
Solicitor General	751,210	751,210	444,525	59.17%	537,339	83.95%
Clerk of Recorder's Court	1,551,194	1,551,194	1,219,126	78.59%	1,067,504	78.27%
Non-Departmental:						
OPEB Reserve	-	41,862	-	0.00%	-	0.00%
Pension Reserve	-	23,993	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	120,636	100.00%	120,636	100.00%
Non-Departmental Police	2,798,525	2,686,795	1,500,000	55.83%	1,500,000	55.27%
Total Non-Departmental	2,919,161	2,873,286	1,620,636	56.40%	1,620,636	56.42%
Appropriations without Contribution to Fund Balance	92,760,083	90,853,927	67,863,148	74.69%	68,691,783	71.91%
Contribution to Fund Balance	6,197,099	8,103,255	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 67,863,148</b>	<b>68.58%</b>	<b>\$ 68,691,783</b>	<b>70.97%</b>
Projected Fund Balance December 31	\$ 49,590,224	\$ 51,496,380				
Fund Balance as of Report Date			\$ 75,342,839			

# YTD financial report 2015 gwinnettcountry

## Recreation Fund (105)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 24,752,007	98.76%	\$ 23,176,349	100.60%
Intergovernmental	103,477	105,823	116,919	110.49%	94,819	179.55%
Charges for Services	4,015,471	4,015,471	3,619,320	90.13%	3,502,919	88.51%
Investment Income	52,375	52,375	56,730	108.32%	26,731	91.79%
Contributions and Donations	2,600	10,430	8,246	79.06%	-	0.00%
Miscellaneous	2,044,169	2,044,169	1,978,621	96.79%	1,809,557	100.10%
Other Financing Sources	26,930	26,930	21,930	81.43%	-	-
TOTAL REVENUES	<u>\$ 31,308,870</u>	<u>\$ 31,319,046</u>	<u>\$ 30,553,773</u>	97.56%	<u>\$ 28,610,375</u>	99.04%
Appropriations:						
Community Services	\$ 31,139,610	\$ 30,961,350	\$ 24,186,044	78.12%	\$ 22,727,401	79.87%
Support Services	150,491	150,491	121,845	80.96%	113,141	80.04%
Non-Departmental:						
OPEB Reserve	-	3,927	-	0.00%	-	0.00%
Pension Reserve	-	2,049	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	15,000	15,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>15,000</u>	<u>20,976</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,132,817	24,307,889	78.08%	22,840,542	79.80%
Contribution to Fund Balance	3,769	186,229	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 31,308,870</u>	<u>\$ 31,319,046</u>	<u>\$ 24,307,889</u>	77.61%	<u>\$ 22,840,542</u>	79.06%
Projected Fund Balance December 31	\$ 15,899,954	\$ 16,082,414				
Fund Balance as of Report Date			\$ 22,142,069			

# YTD financial report 2015 gwinnettcountry

## Gwinnett Place TAD Fund (165)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ -</u>	<u>\$ -</u>				
Fund Balance as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcountry

## Indian Trail TAD Fund (162)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	\$ -	\$ -	\$ 144,360	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,360</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 89,489</u>	<u>\$ 89,489</u>				
Fund Balance as of Report Date			<u>\$ 233,849</u>			

# YTD financial report 2015 gwinnettcountry

## Jimmy Carter TAD Fund (161)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ 411,730	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,730</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	<u>\$ 379,608</u>	<u>\$ 379,608</u>				
Fund Balance as of Report Date			<u>\$ 791,338</u>			

# YTD financial report 2015 gwinnettcountry

## Lake Lucerne TAD Fund (164)

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

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

# YTD financial report 2015 gwinnettcountry

## Park Place TAD Fund (163)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ 11,849	-	\$ -	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,849</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date			\$ 11,849			

# YTD financial report 2015 gwinnettcountry

## Speed Hump Fund (003)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 111,329	94.80%	\$ 112,318	96.04%
Investment Income	5,899	5,899	6,639	112.54%	1,736	47.16%
TOTAL REVENUES	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 117,968</u>	95.65%	<u>\$ 114,054</u>	94.55%
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 82,650	68.27%	\$ 59,937	95.89%
Appropriations without Contribution to Fund Balance	121,065	121,065	82,650	68.27%	59,937	95.89%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 123,331</u>	<u>\$ 123,331</u>	<u>\$ 82,650</u>	67.01%	<u>\$ 59,937</u>	49.69%
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,300,724			



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## Street Lighting Fund (002)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,904,870	\$ 6,259,783	90.66%	\$ 6,518,128	95.50%
Investment Income	8,542	8,542	6,093	71.33%	4,111	67.42%
Miscellaneous	-	-	23,525	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,913,412	6,289,401	90.97%	6,543,583	95.79%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 7,742,625</u>	<u>\$ 7,762,863</u>	<u>\$ 6,289,401</u>	81.02%	<u>\$ 6,543,583</u>	87.61%
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,762,863	\$ 5,256,677	67.72%	\$ 5,372,793	71.93%
TOTAL APPROPRIATIONS	<u>\$ 7,742,625</u>	<u>\$ 7,762,863</u>	<u>\$ 5,256,677</u>	67.72%	<u>\$ 5,372,793</u>	71.93%
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Balance as of Report Date			\$ 3,559,921			

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**Authority Imaging Fund (020)**

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 538,984	58.37%	\$ 546,860	68.50%
Investment Income	-	-	2,228	-	1,658	96.34%
Revenues without Use of Fund Balance	923,321	923,321	541,212	58.62%	548,518	68.55%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 541,212</b>	<b>56.38%</b>	<b>\$ 548,518</b>	<b>28.80%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 718,941	74.89%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 718,941</b>	<b>74.89%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,453,445			

# YTD financial report 2015 gwinnettcountry

## Corrections Inmate Welfare Fund (085)

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

	FY 2015			FY 2014		
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 65,492	91.60%	\$ 64,198	92.37%
Miscellaneous	7,700	7,700	6,420	83.38%	6,202	79.51%
TOTAL REVENUES	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 71,912</u>	90.80%	<u>\$ 70,400</u>	86.37%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 30,235	40.16%	\$ 42,114	51.67%
Appropriations without Contribution to Fund Balance	75,279	75,279	30,235	40.16%	42,114	51.67%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 79,200</u>	<u>\$ 79,200</u>	<u>\$ 30,235</u>	38.18%	<u>\$ 42,114</u>	51.67%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 147,519			

# YTD financial report 2015 gwinnettcountry

## Crime Victims Assistance Fund (075)

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

The Revenue collected is distributed as follows:

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 703,275	74.49%	\$ 761,332	87.31%
Investment Income	-	-	1,434	-	1,109	71.83%
Miscellaneous	-	-	1,809	-	3,752	-
Revenues without Use of Fund Balance	944,147	944,147	706,518	74.83%	766,193	87.71%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,200,382	\$ 1,200,382	\$ 706,518	58.86%	\$ 766,193	61.77%
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 349,530	65.41%	\$ 393,471	79.96%
Solicitor General	665,979	665,979	428,484	64.34%	438,385	58.58%
TOTAL APPROPRIATIONS	\$ 1,200,382	\$ 1,200,382	\$ 778,014	64.81%	\$ 831,856	67.06%
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,300,516			

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## DA Federal Asset Sharing Fund (080)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,185	\$ 7,185	100.00%	\$ 6,270	100.02%
Investment Income	-	86	199	231.40%	272	51.03%
Revenues without Use of Fund Balance	-	7,271	7,384	101.55%	6,542	96.18%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 222,271</b>	<b>\$ 7,384</b>	<b>3.32%</b>	<b>\$ 6,542</b>	<b>2.96%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 222,271	\$ 66,601	29.96%	\$ 96,587	43.65%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 222,271</b>	<b>\$ 66,601</b>	<b>29.96%</b>	<b>\$ 96,587</b>	<b>43.65%</b>
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 301,297			

# YTD financial report 2015 gwinnettcouuty

## E-911 Fund (095)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 14,967,634	107.43%	\$ 13,138,449	99.75%
Investment Income	135,320	135,320	139,970	103.44%	153,377	124.65%
Miscellaneous	-	-	3,685	-	13,508	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	15,111,289	107.42%	13,305,334	100.08%
Use of Fund Balance	5,422,141	4,730,569	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 19,489,773	\$ 18,798,201	\$ 15,111,289	80.39%	\$ 13,305,334	75.53%
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,076,066	\$ 10,905,797	72.34%	\$ 9,903,356	70.20%
Non-Departmental:						
OPEB Reserve	-	15,171	-	0.00%	-	0.00%
Pension Reserve	-	6,964	-	0.00%	-	0.00%
Other Governmental Agencies	3,417,801	3,417,802	3,417,801	100.00%	3,220,837	100.00%
Non-Departmental E-911	282,199	282,198	-	0.00%	-	0.00%
Total Non-Departmental	3,700,000	3,722,135	3,417,801	91.82%	3,220,837	91.81%
TOTAL APPROPRIATIONS	\$ 19,489,773	\$ 18,798,201	\$ 14,323,598	76.20%	\$ 13,124,193	74.50%
Projected Fund Balance December 31	\$ 21,460,733	\$ 22,152,305				
Fund Balance as of Report Date			\$ 27,670,565			

# YTD financial report 2015 gwinnettcountry

## Juvenile Court Supervision Fund (030)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 44,261	76.60%	\$ 41,003	64.32%
<b>TOTAL REVENUES</b>	<u>\$ 57,784</u>	<u>\$ 57,784</u>	<u>\$ 44,261</u>	76.60%	<u>\$ 41,003</u>	64.32%
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 48,294	93.65%	\$ 43,258	67.87%
Appropriations without Contribution to Fund Balance	51,569	51,569	48,294	93.65%	43,258	67.87%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 57,784</u>	<u>\$ 57,784</u>	<u>\$ 48,294</u>	83.58%	<u>\$ 43,258</u>	67.85%
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 95,650			

# YTD financial report 2015 gwinnettcountry

## Police Special Justice Fund (070)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenues:						
Fines and Forfeitures	\$ -	\$ 280,685	\$ 279,684	99.64%	\$ 208,362	106.01%
Revenues without Use of Fund Balance	-	280,685	279,684	99.64%	208,362	106.01%
Use of Fund Balance	1,034,149	753,464	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,034,149	\$ 1,034,149	\$ 279,684	27.04%	\$ 208,362	18.62%
Appropriations:						
Police Services	\$ 1,034,149	\$ 1,034,149	\$ 271,153	26.22%	\$ 409,828	36.62%
TOTAL APPROPRIATIONS	\$ 1,034,149	\$ 1,034,149	\$ 271,153	26.22%	\$ 409,828	36.62%
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,899,331				
Fund Balance as of Report Date			\$ 2,661,326			



# YTD financial report 2015 gwinnettcountry

## Police Special State Fund (072)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenues:						
Fines and Forfeitures	\$ -	\$ 192,797	\$ 193,718	100.48%	\$ 299,797	105.61%
Miscellaneous	-	-	250	-	636	-
Revenues without Use of Fund Balance	-	192,797	193,968	100.61%	300,433	105.83%
Use of Fund Balance	880,240	687,443	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 193,968</b>	<b>22.04%</b>	<b>\$ 300,433</b>	<b>34.27%</b>
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 388,707	44.16%	\$ 268,421	30.62%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 388,707</b>	<b>44.16%</b>	<b>\$ 268,421</b>	<b>30.62%</b>
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,181,773				
Fund Balance as of Report Date			\$ 2,674,477			

# YTD financial report 2015 gwinnettcountry

**Sheriff Inmate Fund (090)**

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 525,777	94.43%	\$ 423,325	92.47%
Revenues without Use of Fund Balance	556,788	556,788	525,777	94.43%	423,325	92.47%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 525,777</b>	<b>94.19%</b>	<b>\$ 423,325</b>	<b>73.75%</b>
Appropriations:						
Sheriff	\$ 558,183	\$ 558,183	\$ 322,371	57.75%	\$ 258,006	44.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 322,371</b>	<b>57.75%</b>	<b>\$ 258,006</b>	<b>44.95%</b>
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,530,459			

# YTD financial report 2015 gwinnettcountry

## Sheriff Special Justice Fund (065)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 36,809	\$ 36,809	100.00%	\$ 76,773	100.00%
Investment Income	-	61	196	321.31%	145	62.50%
Revenues without Use of Fund Balance	-	36,870	37,005	100.37%	76,918	99.89%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 111,870</b>	<b>\$ 37,005</b>	<b>33.08%</b>	<b>\$ 76,918</b>	<b>33.88%</b>
Appropriations:						
Sheriff	\$ 75,000	\$ 111,870	\$ 2,915	2.61%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 111,870</b>	<b>\$ 2,915</b>	<b>2.61%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 294,882			

# YTD financial report 2015 gwinnettcountry

## Sheriff Special Treasury Fund (066)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 122,337	\$ 122,336	100.00%	\$ 158,354	100.00%
Investment Income	-	124	395	318.55%	509	57.78%
Revenues without Use of Fund Balance	-	122,461	122,731	100.22%	158,863	99.77%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 272,461</b>	<b>\$ 122,731</b>	<b>45.05%</b>	<b>\$ 158,863</b>	<b>19.63%</b>
Appropriations:						
Sheriff	\$ 150,000	\$ 272,461	\$ 38,697	14.20%	\$ 348,285	43.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 272,461</b>	<b>\$ 38,697</b>	<b>14.20%</b>	<b>\$ 348,285</b>	<b>43.04%</b>
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 504,758			

# YTD financial report 2015 gwinnettcountry

## Sheriff Special State Fund (067)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 6,554	\$ 6,554	100.00%	\$ 5,003	100.00%
Investment Income	-	34	107	314.71%	107	65.24%
Other Financing Sources	-	-	-	-	2,025	100.00%
Revenues without Use of Fund Balance	-	6,588	6,661	101.11%	7,135	99.21%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 75,000</u>	<u>\$ 81,588</u>	<u>\$ 6,661</u>	8.16%	<u>\$ 7,135</u>	4.80%
Appropriations:						
Sheriff	\$ 75,000	\$ 81,588	\$ 5,271	6.46%	\$ 10,500	7.07%
TOTAL APPROPRIATIONS	<u>\$ 75,000</u>	<u>\$ 81,588</u>	<u>\$ 5,271</u>	6.46%	<u>\$ 10,500</u>	7.07%
Projected Fund Balance December 31	<u>\$ 64,094</u>	<u>\$ 64,094</u>				
Fund Balance as of Report Date			<u>\$ 140,484</u>			

# YTD financial report 2015 gwinnettcountry

## Stadium Fund (055)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 730,527	88.55%	\$ 781,576	94.74%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	1,010,459	100.63%	772,131	79.19%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	<u>2,629,133</u>	<u>2,629,133</u>	<u>2,540,986</u>	96.65%	<u>1,953,707</u>	88.80%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u><u>\$ 2,678,596</u></u>	<u><u>\$ 2,678,596</u></u>	<u><u>\$ 2,540,986</u></u>	94.86%	<u><u>\$ 1,953,707</u></u>	72.65%
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 2,674,487	99.85%	\$ 2,683,028	99.78%
<b>TOTAL APPROPRIATIONS</b>	<u><u>\$ 2,678,596</u></u>	<u><u>\$ 2,678,596</u></u>	<u><u>\$ 2,674,487</u></u>	99.85%	<u><u>\$ 2,683,028</u></u>	99.78%
Projected Fund Balance December 31	<u><u>\$ 967,312</u></u>	<u><u>\$ 967,312</u></u>				
Fund Balance as of Report Date			<u><u>\$ 883,274</u></u>			

# YTD financial report 2015 gwinnettcountry

## Tree Bank Fund (040)

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

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

# YTD financial report 2015 gwinnettcountry

## Tourism Fund (050)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 7,035,708	97.09%	\$ 6,386,562	92.50%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	5,663	471.92%	1,097	13.71%
Revenues without Use of Fund Balance	7,247,884	7,247,884	7,041,371	97.15%	6,387,659	92.40%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,618,070	\$ 7,618,070	\$ 7,041,371	92.43%	\$ 6,387,659	89.92%
Appropriations:						
Facility Debt	\$ 4,928,005	\$ 4,928,005	\$ 4,928,005	100.00%	\$ 4,934,405	100.00%
Tourism	2,690,065	2,690,065	2,578,246	95.84%	2,110,343	97.28%
TOTAL APPROPRIATIONS	\$ 7,618,070	\$ 7,618,070	\$ 7,506,251	98.53%	\$ 7,044,748	99.17%
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 7,088,640			



# YTD financial report 2015 gwinnettcountry

## Airport Operating Fund (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 144,096	106.74%	\$ 131,271	97.24%
Miscellaneous	720,000	720,000	665,839	92.48%	651,320	91.18%
Revenues without Use of Net Position	855,000	855,000	809,935	94.73%	782,591	92.14%
Use of Net Position	87,444	75,768	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 942,444</u>	<u>\$ 930,768</u>	<u>\$ 809,935</u>	87.02%	<u>\$ 782,591</u>	90.92%
Appropriations:						
Transportation*	\$ 942,444	\$ 930,513	\$ 687,824	73.92%	\$ 665,136	77.27%
Non-Departmental:						
OPEB Reserve	-	255	-	0.00%	-	-
Total Non-Departmental	-	255	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 942,444</u>	<u>\$ 930,768</u>	<u>\$ 687,824</u>	73.90%	<u>\$ 665,136</u>	77.27%
Projected Net Position December 31	<u>\$ 687,921</u>	<u>\$ 699,597</u>				
Net Position as of Report Date			<u>\$ 897,476</u>			

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

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## Local Transit Operating Fund (515)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 2,778,974	79.15%	\$ 3,020,684	82.88%
Investment Income	8,800	8,800	8,802	100.02%	2,661	21.60%
Miscellaneous	22,000	22,000	245,304	1,115.02%	135,282	49.43%
Other Financing Sources	4,819,572	4,819,572	4,016,310	83.33%	3,262,557	81.66%
Revenues without Use of Net Position	8,361,376	8,361,376	7,049,390	84.31%	6,421,184	81.01%
Use of Net Position	496,913	496,913	-	0.00%	-	-
TOTAL REVENUES	\$ 8,858,289	\$ 8,858,289	\$ 7,049,390	79.58%	\$ 6,421,184	81.01%
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 52,404	49.01%	\$ 31,124	40.08%
Transportation	8,751,365	8,751,365	4,631,104	52.92%	5,711,487	73.17%
TOTAL APPROPRIATIONS	\$ 8,858,289	\$ 8,858,289	\$ 4,683,508	52.87%	\$ 5,742,611	72.45%
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 2,904,279			

# YTD financial report 2015 gwinnettcountry

## Solid Waste Operating Fund (595)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 564,145	75.22%	\$ 569,432	79.09%
Charges for Services	42,667,577	42,667,577	35,494,628	83.19%	35,005,701	86.80%
Investment Income	202,986	202,986	254,714	125.48%	190,327	50.89%
Miscellaneous	50	50	1	2.00%	910	1,820.00%
TOTAL REVENUES	<u>\$ 43,620,613</u>	<u>\$ 43,620,613</u>	<u>\$ 36,313,488</u>	83.25%	<u>\$ 35,766,370</u>	86.34%
Appropriations:						
Support Services*	\$ 42,195,432	\$ 42,178,160	\$ 30,387,007	72.04%	\$ 29,958,542	74.82%
Non-Departmental:						
OPEB Reserve	-	370	-	0.00%	-	0.00%
Total Non-Departmental	<u>-</u>	<u>370</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	30,387,007	72.04%	29,958,542	74.81%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 43,620,613</u>	<u>\$ 43,620,613</u>	<u>\$ 30,387,007</u>	69.66%	<u>\$ 29,958,542</u>	72.32%
Projected Net Position December 31	<u>\$ 12,492,169</u>	<u>\$ 12,509,071</u>				
Net Position as of Report Date			<u>\$ 16,993,469</u>			

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

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

# YTD financial report 2015 gwinnettcouuty

## Stormwater Operating Fund (590)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 29,881,642	95.69%	\$ 28,883,485	94.04%
Investment Income	48,868	48,868	141,115	288.77%	18,802	50.11%
Miscellaneous	20,150	20,150	2,191	10.87%	9,877	70.55%
TOTAL REVENUES	<u>\$ 31,297,058</u>	<u>\$ 31,297,058</u>	<u>\$ 30,024,948</u>	95.94%	<u>\$ 28,912,164</u>	93.98%
Appropriations:						
Planning and Development	\$ 492,356	\$ 438,094	\$ 299,528	68.37%	\$ 274,561	62.09%
Water Resources*	30,584,141	30,374,717	6,114,898	20.13%	15,512,459	76.15%
Non-Departmental:						
OPEB Reserve	-	5,625	-	0.00%	-	0.00%
Pension Reserve	-	6,152	-	0.00%	-	-
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>30,000</u>	<u>41,777</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	31,106,497	30,854,588	6,414,426	20.79%	15,787,020	75.73%
Working Capital Reserve	190,561	442,470	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 31,297,058</u>	<u>\$ 31,297,058</u>	<u>\$ 6,414,426</u>	20.50%	<u>\$ 15,787,020</u>	51.32%
Projected Net Position December 31	\$ 21,003,162	\$ 21,255,071				
Net Position as of Report Date			\$ 44,423,123			

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

# YTD financial report 2015 gwinnettcountry

## Water and Sewer Operating Fund (501)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795	-		
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 243,005,447	81.25%	\$ 241,182,613	81.88%
Investment Income	333,457	333,457	601,761	180.46%	140,732	141.03%
Contributions and Donations	17,870,000	17,870,000	18,274,633	102.26%	14,241,440	118.68%
Miscellaneous	240,000	240,000	545,573	227.32%	210,426	52.09%
Other Financing Sources	-	-	142,872	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 262,570,286</b>	<b>82.69%</b>	<b>\$ 255,775,211</b>	<b>83.30%</b>
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,086,312	\$ 758,624	69.83%	\$ 908,635	74.77%
Water Resources*	297,134,628	295,752,877	228,093,190	77.12%	216,029,306	78.69%
Non-Departmental:						
OPEB Reserve	-	31,577	-	0.00%	-	0.00%
Pension Reserve	-	39,665	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
<b>Total Non-Departmental</b>	<b>50,000</b>	<b>121,242</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
Appropriations without Working Capital Reserve	298,381,293	296,960,431	228,851,814	77.06%	216,937,941	78.64%
Working Capital Reserve	19,147,164	20,568,026	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 228,851,814</b>	<b>72.07%</b>	<b>\$ 216,937,941</b>	<b>70.65%</b>
Projected Net Position December 31	\$ 101,000,959	\$ 102,421,821				
Net Position as of Report Date			\$ 115,572,267			

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

# YTD financial report 2015 gwinnettcouuty

## Administrative Support Fund (665)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 15,096,251	\$ 15,096,251	\$ 15,096,251			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 32,793,859	83.29%	\$ 42,247,387	83.33%
Investment Income	65,087	65,087	84,085	129.19%	18,262	118.72%
Miscellaneous	1,424,802	1,424,802	1,231,422	86.43%	1,272,035	82.51%
Other Financing Sources	-	-	17,872	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	34,127,238	83.52%	43,537,684	83.32%
Use of Net Position	9,626,129	8,731,856	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,486,779</b>	<b>\$ 49,592,506</b>	<b>\$ 34,127,238</b>	<b>68.82%</b>	<b>\$ 43,537,684</b>	<b>83.32%</b>
Appropriations:						
Financial Services	\$ 7,905,530	\$ 7,651,210	\$ 5,971,396	78.05%	\$ 5,750,715	78.41%
County Administration	4,475,051	4,454,130	2,898,839	65.08%	2,690,984	66.11%
Human Resources	3,359,705	3,303,326	2,421,927	73.32%	2,234,214	71.12%
Information Technology Services	22,328,293	21,950,316	16,173,443	73.68%	18,458,814	72.80%
Law	2,173,320	2,173,320	1,721,287	79.20%	1,322,911	70.47%
Support Services	9,523,380	9,306,550	7,028,335	75.52%	6,723,032	74.02%
Non-Departmental:						
OPEB Reserve	-	19,637	-	0.00%	-	0.00%
Pension Reserve	-	12,517	-	0.00%	-	0.00%
Non-Departmental Admin Support	721,500	721,500	308,776	42.80%	260,730	36.36%
Total Non-Departmental	721,500	753,654	308,776	40.97%	260,730	34.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,486,779</b>	<b>\$ 49,592,506</b>	<b>\$ 36,524,003</b>	<b>73.65%</b>	<b>\$ 37,441,400</b>	<b>71.65%</b>
Projected Net Position December 31	\$ 5,470,122	\$ 6,364,395				
Net Position as of Report Date			\$ 12,699,486			

# YTD financial report 2015 gwinnettcountry

## Auto Liability Fund (606)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 833,333	83.33%	\$ 833,346	83.33%
Investment Income	11,000	11,000	13,604	123.67%	3,674	37.34%
Revenues without Use of Net Position	1,011,000	1,011,000	846,937	83.77%	837,020	82.89%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 846,937</b>	<b>83.42%</b>	<b>\$ 837,020</b>	<b>79.58%</b>
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 344,397	33.92%	\$ 945,752	89.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 344,397</b>	<b>33.92%</b>	<b>\$ 945,752</b>	<b>89.92%</b>
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,576,289			

# YTD financial report 2015 gwinnettcountry

## Fleet Management Fund (610)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 2,244,377	\$ 2,244,377	\$ 2,244,377			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 3,953,856	66.49%	\$ 4,522,626	71.64%
Miscellaneous	282,000	282,000	262,232	92.99%	268,099	90.39%
TOTAL REVENUES	<u>\$ 6,228,625</u>	<u>\$ 6,228,625</u>	<u>\$ 4,216,088</u>	67.69%	<u>\$ 4,790,725</u>	72.48%
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,046,278	\$ 4,624,770	76.49%	\$ 4,632,003	77.55%
Non-Departmental:						
OPEB Reserve	-	1,276	-	0.00%	-	0.00%
Total Non-Departmental	-	1,276	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,047,554	4,624,770	76.47%	4,632,003	77.38%
Working Capital Reserve	122,657	181,071	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 6,228,625</u>	<u>\$ 6,228,625</u>	<u>\$ 4,624,770</u>	74.25%	<u>\$ 4,632,003</u>	70.08%
Projected Net Position December 31	<u>\$ 2,367,034</u>	<u>\$ 2,425,448</u>				
Net Position as of Report Date			<u>\$ 1,835,695</u>			



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## Group Self-Insurance Fund (605)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 35,706,282	80.20%	\$ 32,233,803	79.10%
Investment Income	144,605	144,605	239,659	165.73%	131,740	89.50%
Miscellaneous	-	-	547,061	-	283,005	-
Revenues without Use of Net Position	44,664,270	44,664,270	36,493,002	81.71%	32,648,548	79.83%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,627,347	\$ 48,627,347	\$ 36,493,002	75.05%	\$ 32,648,548	67.85%
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 37,288,266	76.68%	\$ 36,328,488	75.50%
TOTAL APPROPRIATIONS	\$ 48,627,347	\$ 48,627,347	\$ 37,288,266	76.68%	\$ 36,328,488	75.50%
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 34,286,124			

# YTD financial report 2015 gwinnettcountry

## Risk Management Fund (602)

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

	FY 2015				FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015	% Actual to Current Budget	Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 2,078,233	82.99%	\$ 2,916,772	83.34%
Investment Income	96,000	96,000	90,845	94.63%	118,135	81.82%
Miscellaneous	-	-	10,284	-	258,438	-
Revenues without Use of Net Position	2,600,142	2,600,142	2,179,362	83.82%	3,293,345	90.37%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,914,642	\$ 6,914,642	\$ 2,179,362	31.52%	\$ 3,293,345	48.03%
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 5,332,005	77.11%	\$ 4,941,710	72.07%
TOTAL APPROPRIATIONS	\$ 6,914,642	\$ 6,914,642	\$ 5,332,005	77.11%	\$ 4,941,710	72.07%
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 10,955,796			

# YTD financial report 2015 gwinnettcountry

## Workers' Compensation Fund (604)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 10/31/2015	Actuals YTD as of 10/31/2015		Actuals YTD as of 10/31/2014	% Actual to 10/31/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 1,833,333	83.33%	\$ 3,344,655	83.62%
Investment Income	40,000	40,000	101,923	254.81%	54,793	83.33%
Miscellaneous	-	-	-	-	6,995	-
Revenues without Use of Net Position	2,240,000	2,240,000	1,935,256	86.40%	3,406,443	83.79%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 1,935,256</b>	<b>44.83%</b>	<b>\$ 3,406,443</b>	<b>54.05%</b>
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 2,361,102	54.70%	\$ 3,133,952	49.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 2,361,102</b>	<b>54.70%</b>	<b>\$ 3,133,952</b>	<b>49.72%</b>
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,483,736			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 10/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Charges for Services	\$ 22,461,915	\$ 22,571,287	\$ 109,372	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	-	73,200
				Total: Miscellaneous	-	109,372
Fines and Forfeitures	5,442,405	5,454,405	12,000	GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
Contributions and Donations	82,752	85,766	3,014	GCID 20150451 Accept donations to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
Miscellaneous	1,277,956	1,307,079	29,123	GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200
				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Miscellaneous (cont.)				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				Total: Miscellaneous	-	29,123
Use of Fund Balance	-	7,360,338	7,360,338	GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District.	7,360,338	7,360,338
<i>Total: General Fund</i>			7,513,847		7,360,338	7,513,847
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Miscellaneous	28,500	34,764	6,264	GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	-	1,500
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
<i>Total: Fire and Emergency Services District Fund</i>			6,264		-	6,264
<b>Recreation Fund (105)</b>						
Intergovernmental	103,477	105,823	2,346	GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	-	2,346
Contributions and Donations	2,600	10,430	7,830	GCID 20150428 Accept donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	620
				GCID 20150466 Accept donations to support the Live Healthy Gwinnett Program	-	6,000
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	500
<i>Total: Recreation Fund</i>			10,176		-	10,176

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Street Lighting Fund (002)</b>						
Charges for Services	6,884,632	6,904,870	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	-	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	-	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	-	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	-	4,149
<i>Total: Street Lighting Fund</i>			20,238		-	20,238
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	7,185	7,185	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	7,185	7,185
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	-	86
<i>Total: District Attorney Federal Asset Sharing Fund</i>			7,271		7,185	7,271
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,422,141	4,730,569	(691,572)	To adjust budget for 90 day job vacancies	-	(691,572)
<i>Total: E-911 Fund</i>			(691,572)		-	(691,572)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	280,685	280,685	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	123,144	280,685
Use of Fund Balance	1,034,149	753,464	(280,685)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(123,144)	(280,685)
<i>Total: Police Special Justice Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	192,797	192,797	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	10,634	192,797
Use of Fund Balance	880,240	687,443	(192,797)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(10,634)	(192,797)
<i>Total: Police Special State Fund</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	36,809	36,809	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	1	36,809
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	-	61
<i>Total: Sheriff Special Justice Fund</i>			36,870		1	36,870
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	122,337	122,337	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	3,061	122,337
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	-	124
<i>Total: Sheriff Special Treasury Fund</i>			122,461		3,061	122,461
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	6,554	6,554	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	995	6,554
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	-	34
<i>Total: Sheriff Special State Fund</i>			6,588		995	6,588
<b>Airport Operating Fund (520)</b>						
Use of Net Position	87,444	75,768	(11,676)	To adjust budget for 90 day job vacancies	-	(11,676)
<i>Total: Airport Operating Fund</i>			(11,676)		-	(11,676)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,963,077	3,963,077	-	To adjust budget for 90 day job vacancies	18,381	-
<i>Total: Group Self-Insurance Fund</i>			-		18,381	-
<b>Administrative Support Fund (665)</b>						
Use of Net Position	9,626,129	8,731,856	(894,273)	To adjust budget for 90 day job vacancies	(44,067)	(894,273)
<i>Total: Administrative Support Fund</i>			(894,273)		(44,067)	(894,273)
<b>Total Revenue Budget Adjustments</b>			<b>\$ 6,126,194</b>		<b>\$ 7,345,894</b>	<b>\$ 6,126,194</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 10/31/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Financial Services	\$ 8,205,627	\$ 8,162,265	\$ (43,362)	To adjust budget for 90 day job vacancies	\$ (11,230)	\$ (43,362)
Tax Commissioner	12,081,242	12,117,414	36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection, and sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	-	36,172
Transportation	16,486,993	16,039,880	(447,113)	To adjust budget for 90 day job vacancies	(11,230)	(447,113)
Police Services	5,465,614	5,346,624	(118,990)	To adjust budget for 90 day job vacancies	-	(122,004)
				GCID 20150451 Appropriate donations made to Gwinnett County Animal Welfare and Enforcement Shelter	-	3,014
				Total: Police Services	-	(118,990)
Corrections	13,376,297	13,278,942	(97,355)	To adjust budget for 90 day job vacancies	(17,242)	(151,555)
				Transfer from Non-Departmental: Prisoner Medical Reserve	3,100	54,200
				Total: Corrections	(14,142)	(97,355)
Community Services	5,572,992	5,521,239	(51,753)	To adjust budget for 90 day job vacancies	-	(51,753)
Community Services - Elections	1,902,553	2,414,674	512,121	To adjust budget for 90 day job vacancies	-	(21,165)
				Transfer from Contingency	-	533,286
				Total: Community Services - Elections	-	512,121
Juvenile Court	6,414,973	7,171,273	756,300	Transfer from Non-Departmental: Court Reporter's Reserve	21,700	180,700
				Transfer from Non-Departmental: Indigent Defense Reserves	48,300	490,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	8,900	85,100
				Total: Juvenile Court	78,900	756,300
Sheriff	75,228,755	76,064,855	836,100	Transfer from Non-Departmental: Prisoner Medical Reserve	35,800	836,100
Judiciary	17,622,406	22,633,306	5,010,900	Transfer from Non-Departmental: Court Reporter's Reserve	193,100	1,635,600
				Transfer from Non-Departmental: Indigent Defense Reserve	148,200	3,055,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	31,800	319,800
				Total: Judiciary	373,100	5,010,900
Probate Court	2,150,318	2,225,118	74,800	Transfer from Non-Departmental: Indigent Defense Reserve	11,700	71,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	3,500
				Total: Probate Court	11,700	74,800
Solicitor General	3,590,357	3,600,557	10,200	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
				Transfer from Non-Departmental: Court Reporter's Reserve	-	4,400
				Total: Solicitor General	-	10,200



Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Non-Departmental:						
Contingency	1,200,000	616,714	(583,286)	Transfer to Miscellaneous	-	(50,000)
				Transfer to Community Services - Elections	-	(533,286)
				Total: Contingency	-	(583,286)
Contribution to Capital	5,995,375	14,495,375	8,500,000	GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District.	8,500,000	8,500,000
Prisoner Medical Reserve	1,900,000	1,009,700	(890,300)	Transfer to Corrections	(38,900)	(90,000)
				Transfer to Sheriff	-	(800,300)
				Total: Prisoner Medical Reserve	(38,900)	(890,300)
Other Miscellaneous	100,773	150,773	50,000	Transfer from Non-Departmental: Contingency to establish budget for the County's participation in the Junior Achievement of Georgia's JA BizTown Program	-	50,000
Other Post-Employment Benefit Reserve	-	17,770	17,770	To adjust budget for 90 day job vacancies	849	17,770
Indigent Defense Reserve	6,000,000	2,382,700	(3,617,300)	Transfer to Juvenile Court	(208,200)	(650,400)
				Transfer to Judiciary	-	(2,907,300)
				Transfer to Probate Court	-	(59,600)
				Total: Indigent Defense Reserve	(208,200)	(3,617,300)
Court Reporter's Reserve	2,200,000	373,500	(1,826,500)	Transfer to Juvenile Court	(21,700)	(180,700)
				Transfer to Judiciary	(193,100)	(1,635,600)
				Transfer to Solicitor General	-	(10,200)
				Total: Court Reporter's Reserve	(214,800)	(1,826,500)
Court Interpreter's Reserve	560,000	151,600	(408,400)	Transfer to Juvenile Court	(8,900)	(85,100)
				Transfer to Judiciary	(31,800)	(319,800)
				Transfer to Probate Court	-	(3,500)
				Total: Court Interpreter's Reserve	(40,700)	(408,400)
Pension Reserve	-	15,058	15,058	To adjust budget for 90 day job vacancies	-	15,058
Other Governmental Agencies	197,563	273,795	76,232	Gwinnett Clean and Beautiful Adjustment	-	76,232
Total: Non-Departmental			1,333,274		7,998,249	(7,166,726)
Contribution to Fund Balance	297,447	38,853	(258,594)	To adjust budget for 90 day job vacancies	-	804,124
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				GCID 20150412 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	17,200

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Contribution to Fund Balance (cont.)				GCID 20150413 Approval to execute any and all documents necessary to grant 0.365 acres of permanent sewer easement and 0.330 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	11,850
				GCID 20150414 Approval to execute any and all documents necessary to grant 0.593 acres of permanent sewer easement and 0.322 acres of temporary construction easement to the Gwinnett County Water and Sewerage Authority for construction and maintenance of the Hopkins Creek Sewer Interceptor on a Gwinnett County owned parcel	-	73
				GCID 20150508 Approval for Chairman to sign an amendment to the agreement with the Georgia Department of Corrections for the purpose of housing up to 158 state inmates in the Correctional Complex from 7/1/15 - 6/30/16	-	73,200
				GCID 20151066 Approval to execute a Purchase and Sale Agreement for 13.981 acres Land Lot 122 7th District	(1,100,809)	(1,100,809)
				Gwinnett Clean and Beautiful Adjustment	-	(76,232)
				Total: Contribution to Fund Balance	(1,100,809)	(258,594)
<i>Total: General Fund</i>			7,552,700		7,360,338	7,552,700
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,224,013	5,935,940	(288,073)	To adjust budget for 90 day job vacancies	-	(288,073)
Police Services	2,677,058	2,622,312	(54,746)	To adjust budget for 90 day job vacancies	-	(54,746)
Non-Departmental	85,500	105,052	19,552	To adjust budget for 90 day job vacancies	-	19,552
Contribution to Fund Balance	939,633	1,262,900	323,267	To adjust budget for 90 day job vacancies	-	323,267
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Planning and Development	582,501	564,996	(17,505)	To adjust budget for 90 day job vacancies	-	(17,505)
Fire and Emergency Services	94,274,048	92,948,644	(1,325,404)	To adjust budget for 90 day job vacancies	(94,931)	(1,326,904)
				GCID 20150652 Accept the Chesney Fallen Firefighters Memorial Grant from the Georgia Firefighters Burn Foundation to purchase bedside alarms for the deaf/hard of hearing citizens of Gwinnett County	-	1,500
				Total: Fire and Emergency Services	(94,931)	(1,325,404)
Non-Departmental	920,200	976,644	56,444	To adjust budget for 90 day job vacancies	1,275	56,444
Contribution to Fund Balance	1,145,438	2,438,167	1,292,729	To adjust budget for 90 day job vacancies	93,656	1,287,965
				GCID 20150694 Accept the GA Association of Emergency Medical Services Grants for Pre-hospital Trauma Life Support training	-	4,764
				Total: Contribution to Fund Balance	93,656	1,292,729
<i>Total: Fire and Emergency Services District Fund</i>			6,264		-	6,264
<b>Police Services District Fund (106)</b>						
Police Services	85,370,718	83,438,982	(1,931,736)	To adjust budget for 90 day job vacancies	(158,599)	(1,972,011)
				Transfer from Non-Departmental: Inmate Medical Reserve	-	40,275
				Total: Police Services	(158,599)	(1,931,736)
Recorder's Court	1,473,507	1,544,962	71,455	Transfer from Non-Departmental: Indigent Defense Reserve	-	16,900
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	54,555
				Total: Recorder's Court	-	71,455
Non-Departmental	2,919,161	2,873,286	(45,875)	To adjust budget for 90 day job vacancies	3,395	65,855
				Transfer to Recorder's Court - From Indigent Defense Reserve	-	(16,900)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	-	(54,555)
				Transfer to Police Services - From Inmate Medical Reserve	-	(40,275)
				Total: Non-Departmental	3,395	(45,875)
Contribution to Fund Balance	6,197,099	8,103,255	1,906,156	To adjust budget for 90 day job vacancies	155,204	1,906,156
<i>Total: Police Services District Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Community Services	31,139,610	30,961,350	(178,260)	To adjust budget for 90 day job vacancies	(23,777)	(186,090)
				GCID 20150428 Appropriate donations received by Gwinnett County Parks and Recreation from 3rd quarter of 2014 through 1st quarter of 2015	-	6,000
				GCID 20150466 Appropriate donations to support the Live Healthy Gwinnett Program	-	620
				GCID 20150657 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	710
				GCID 20150800 Donation from PR Solutions Afterschool Ambassador Program for Live Healthy Gwinnett Program	-	500
				<b>Total: Community Services</b>	<b>(23,777)</b>	<b>(178,260)</b>
Non-Departmental	15,000	20,976	5,976	To adjust budget for 90 day job vacancies	509	5,976
Contribution to Fund Balance	3,769	186,229	182,460	To adjust budget for 90 day job vacancies	23,268	180,114
				GCID 20141051 Approval for the Chairman to sign the Georgia County Internship Program Grant Agreement. Will receive (2) internships for Spring 2015 at Environmental Heritage Center and Parks & Recreation	-	2,346
				<b>Total: Contribution to Fund Balance</b>	<b>23,268</b>	<b>182,460</b>
<i>Total: Recreation Fund</i>			10,176		-	10,176
<b>Street Lighting Fund (002)</b>						
Transportation	7,742,625	7,762,863	20,238	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	-	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	-	2,825
				GCID 20150628 Approval to incorporate Brackenwood into the Gwinnett Street Lighting Program	-	903
				GCID 20150629 Approval to incorporate Graystone North into the Gwinnett Street Lighting Program	-	2,193
				GCID 20150671 Approval to incorporate Graymont into the Gwinnett Street Lighting Program	-	2,642
				GCID 20150672 Approval to incorporate Cannonwolde into the Gwinnett Street Lighting Program	-	5,582
				GCID 20150673 Approval to incorporate Coopers Pond into the Gwinnett Street Lighting Program	-	4,149
<i>Total: Street Lighting Fund</i>			20,238		-	20,238

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	215,000	222,271	7,271	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	7,185	7,271
<i>Total: District Attorney Federal Asset Sharing Fund</i>			7,271		7,185	7,271
<b>E-911 Fund (095)</b>						
Police Services	15,789,773	15,076,066	(713,707)	To adjust budget for 90 day job vacancies	-	(713,707)
Non-Departmental	3,700,000	3,722,135	22,135	To adjust budget for 90 day job vacancies	-	22,135
<i>Total: E-911 Fund</i>			(691,572)		-	(691,572)
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	75,000	111,870	36,870	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	1	36,870
<i>Total: Sheriff Special Justice Fund</i>			36,870		1	36,870
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	272,461	122,461	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	3,061	122,461
<i>Total: Sheriff Special Treasury Fund</i>			122,461		3,061	122,461
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	81,588	6,588	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	995	6,588
<i>Total: Sheriff Special State Fund</i>			6,588		995	6,588
<b>Airport Operating Fund (520)</b>						
Transportation	942,444	930,513	(11,931)	To adjust budget for 90 day job vacancies	-	(11,931)
Non-Departmental	-	255	255	To adjust budget for 90 day job vacancies	-	255
<i>Total: Airport Operating Fund</i>			(11,676)		-	(11,676)
<b>Solid Waste Operating Fund (595)</b>						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	-	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	-	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	-	16,902
<i>Total: Solid Waste Operating Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	492,356	438,094	(54,262)	To adjust budget for 90 day job vacancies	-	(54,262)
Water Resources	30,584,141	30,374,717	(209,424)	To adjust budget for 90 day job vacancies	-	(209,424)
Non-Departmental	30,000	41,777	11,777	To adjust budget for 90 day job vacancies	-	11,777
Working Capital Reserve	190,561	442,470	251,909	To adjust budget for 90 day job vacancies	-	251,909
<i>Total: Stormwater Operating Fund</i>				-	-	-
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,196,665	1,086,312	(110,353)	To adjust budget for 90 day job vacancies	-	(110,353)
Water Resources	297,134,628	295,752,877	(1,381,751)	To adjust budget for 90 day job vacancies	(90,341)	(1,381,751)
Non-Departmental	50,000	121,242	71,242	To adjust budget for 90 day job vacancies	1,932	71,242
Working Capital Reserve	19,147,164	20,568,026	1,420,862	To adjust budget for 90 day job vacancies	88,409	1,420,862
<i>Total: Water and Sewer Operating Fund</i>				-	-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	48,627,347	48,627,347	-	To adjust budget for 90 day job vacancies	18,381	-
<i>Total: Group Self-Insurance Fund</i>				-	18,381	-
<b>Administrative Support Fund (665)</b>						
County Administration	4,475,051	4,454,130	(20,921)	To adjust budget for 90 day job vacancies	-	(20,921)
Financial Services	7,905,530	7,651,210	(254,320)	To adjust budget for 90 day job vacancies	-	(254,320)
Human Resources	3,359,705	3,303,326	(56,379)	To adjust budget for 90 day job vacancies	-	(56,379)
Information Technology	22,328,293	21,950,316	(377,977)	To adjust budget for 90 day job vacancies	-	(386,977)
				GCID 2015097 Approval to transfer salary savings from Admin Support	-	9,000
				<b>Total: Information Technology</b>	-	<b>(377,977)</b>
Support Services	9,523,380	9,306,550	(216,830)	To adjust budget for 90 day job vacancies	(45,030)	(207,830)
				GCID 2015097 Approval to transfer salary savings from Admin Support	-	(9,000)
				<b>Total: Support Services</b>	<b>(45,030)</b>	<b>(216,830)</b>
Non-Departmental	721,500	753,654	32,154	To adjust budget for 90 day job vacancies	963	32,154
<i>Total: Administrative Support Fund</i>				(894,273)	(44,067)	(894,273)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - October	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Fleet Management (610)</b>						
Support Services	6,105,968	6,046,278	(59,690)	To adjust budget for 90 day job vacancies	-	(59,690)
Non-Departmental	-	1,276	1,276	To adjust budget for 90 day job vacancies	-	1,276
Working Capital Reserve	122,657	181,071	58,414	To adjust budget for 90 day job vacancies	-	58,414
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 6,165,047</b>		<b>\$ 7,345,894</b>	<b>\$ 6,165,047</b>