



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
September 30, 2014 (unaudited)



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M E M O R A N D U M

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

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

DATE: October 16, 2014

SUBJECT: Monthly Financial Report for the Period Ended September 30, 2014

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

This report includes:

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Financial Summaries by Fund	Page 10
Non-departmental Budget Transfers Schedule	Page 46
Budget Adjustments by Fund Schedule	Page 48
Quarterly Investment Update, Quarter Ended June 30, 2014	Page 56

Executive Summary

Notable events during September and early October included: 1) property tax collections and appeals processing, 2) the receipt of the Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award, and 3) the completion of the Quarterly Investment Update for the quarter ended June 30, 2014. Highlights from these activities are discussed below.

Property Taxes and Appeals

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County in April. During the 45 day appeal period, taxpayers filed approximately 18,700 commercial and residential real property tax appeals, a 65 percent increase from the number of appeals filed last year. As of October 3rd, 59 percent of the appeals have been settled, with 7,775 appeals or approximately \$206 million of the tax digest value still under dispute.

Real and personal property tax payments were due October 1st. Due to the timing of tax collections, tax revenues across the tax-related funds through September 2014 are averaging 113 percent higher than this same time last year. As of October 9th, the property tax collection rate was 87.9 percent.

Certificate of Achievement for Excellence in Financial Reporting

Gwinnett County's comprehensive annual financial report for the year ended December 31, 2013 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.

A Certificate of Achievement is valid for a period of one year only. Gwinnett County has received the award for 33 years.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Gwinnett County, Georgia for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

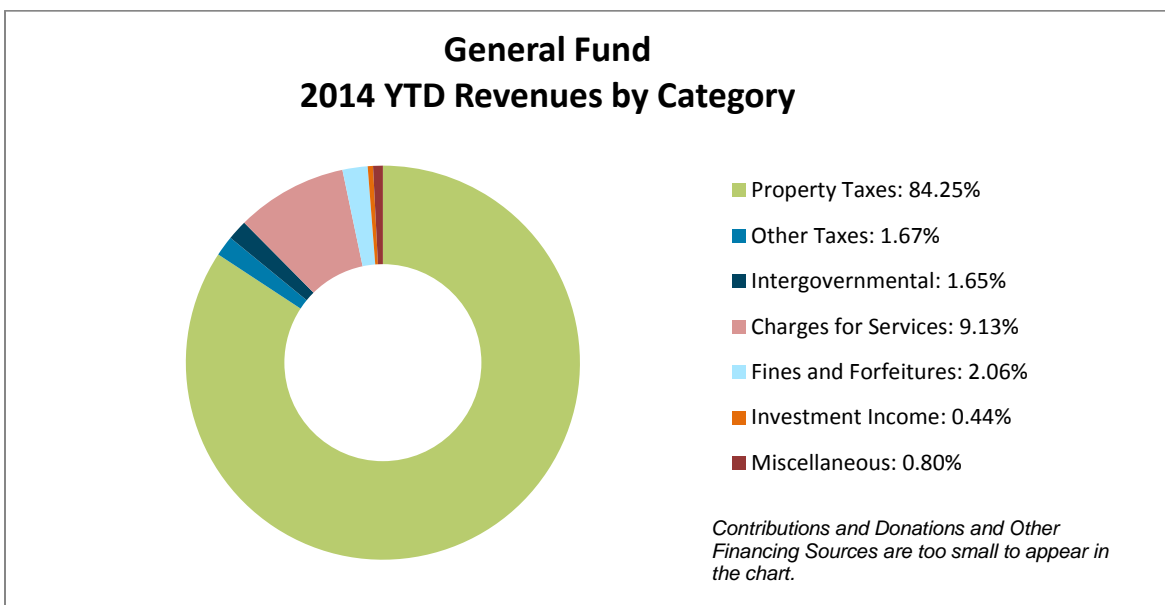
The Distinguished Budget Presentation Award is valid for a period of one year only. Gwinnett County has received the award for 26 years.

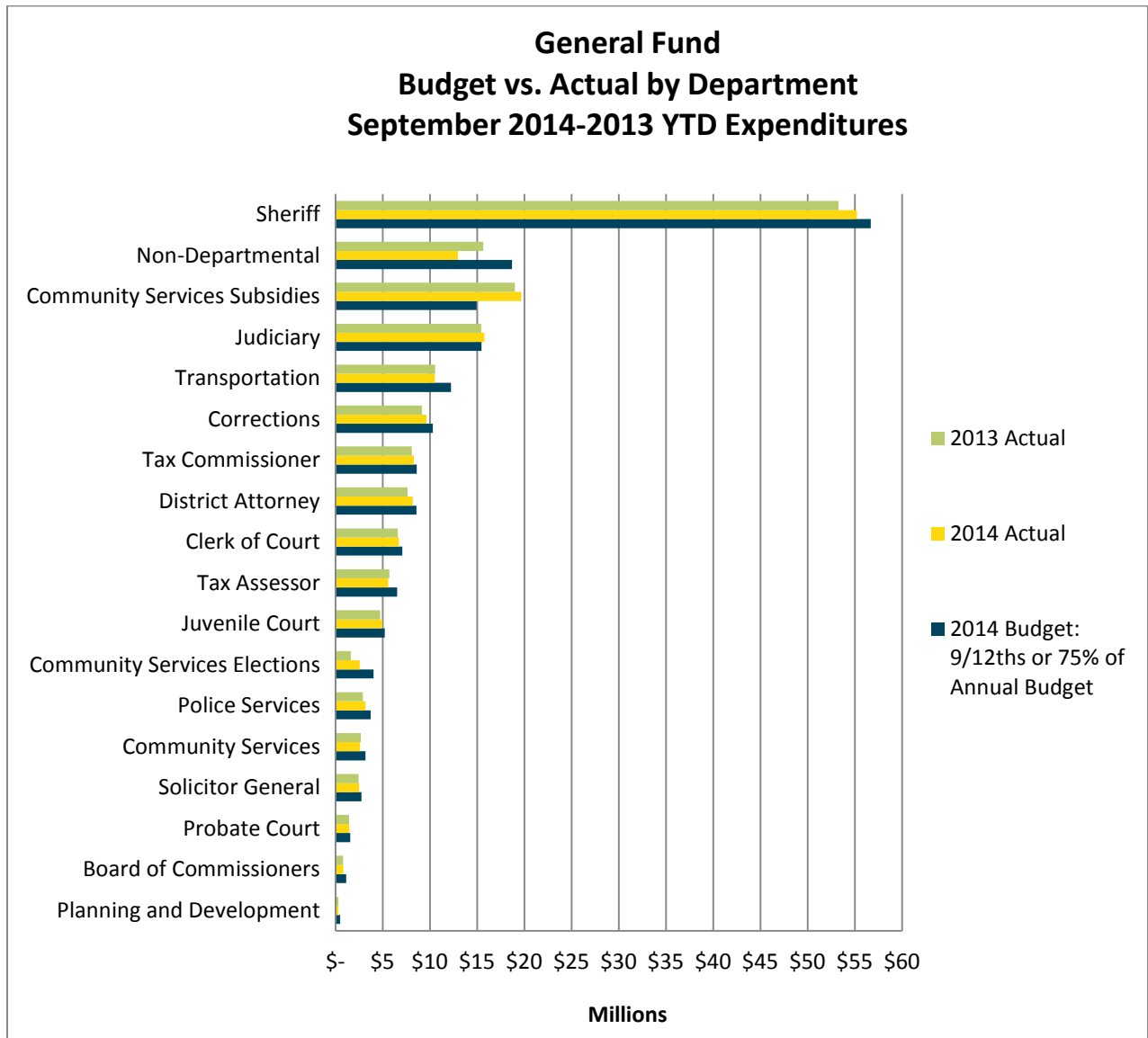
Quarterly Investment Update

A quarterly update of the County's Investment Program for the quarter ended June 30, 2014, is included in this report on pages 56-59. The Investment Update summarizes the County's financial position and investment activities through the second quarter of 2014.

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.





Non-departmental actual expenditures for 2013 in the graph above exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column on page 11.

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

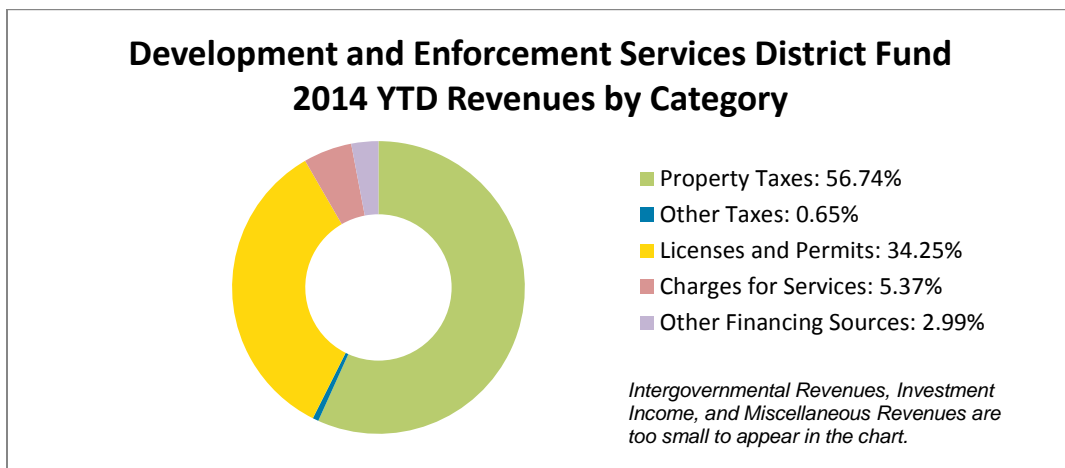
Community Services Subsidies are currently coming in over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy

payments are generally paid quarterly. As of the date of this report, the County has made all four quarterly payments to most Community Services Subsidy recipients.

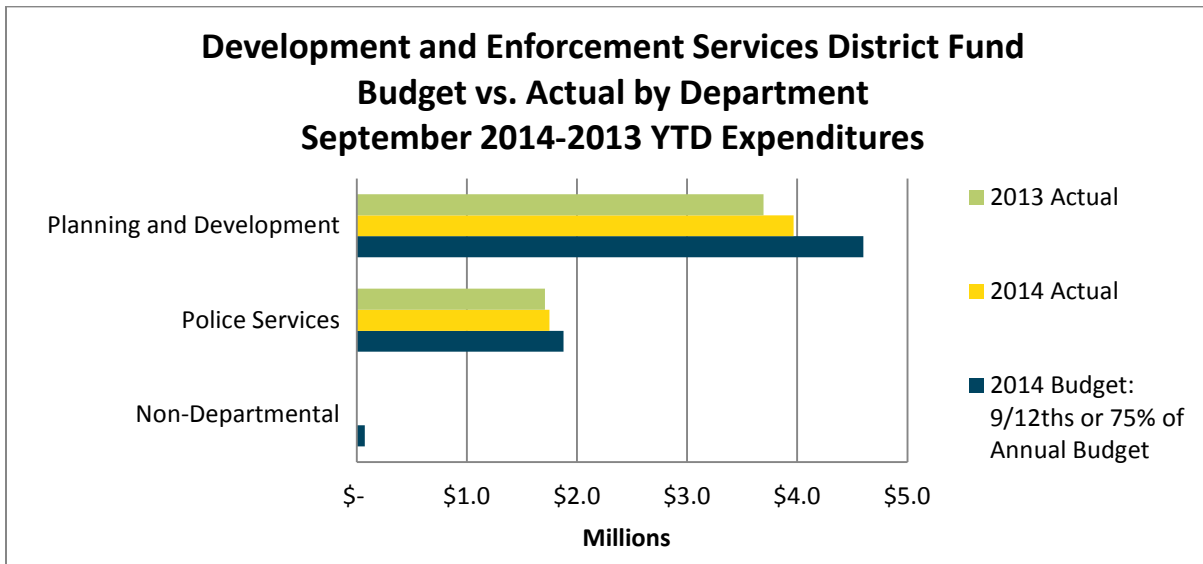
Judiciary expenditures are coming in slightly over budget through the end of September. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures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

Development and Enforcement Services District Fund (page 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.

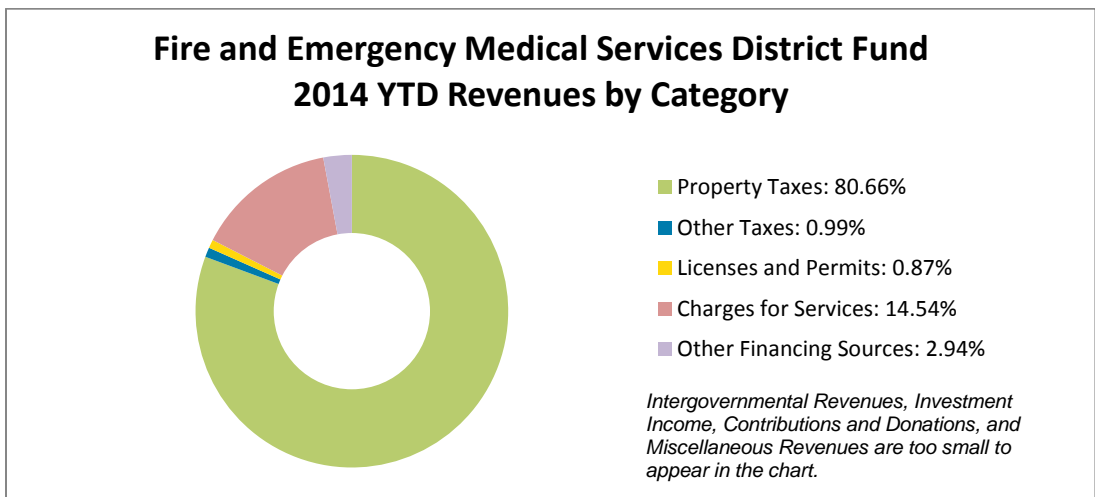


Revenues in the Development and Enforcement Services District Fund, shown on page 13, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording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

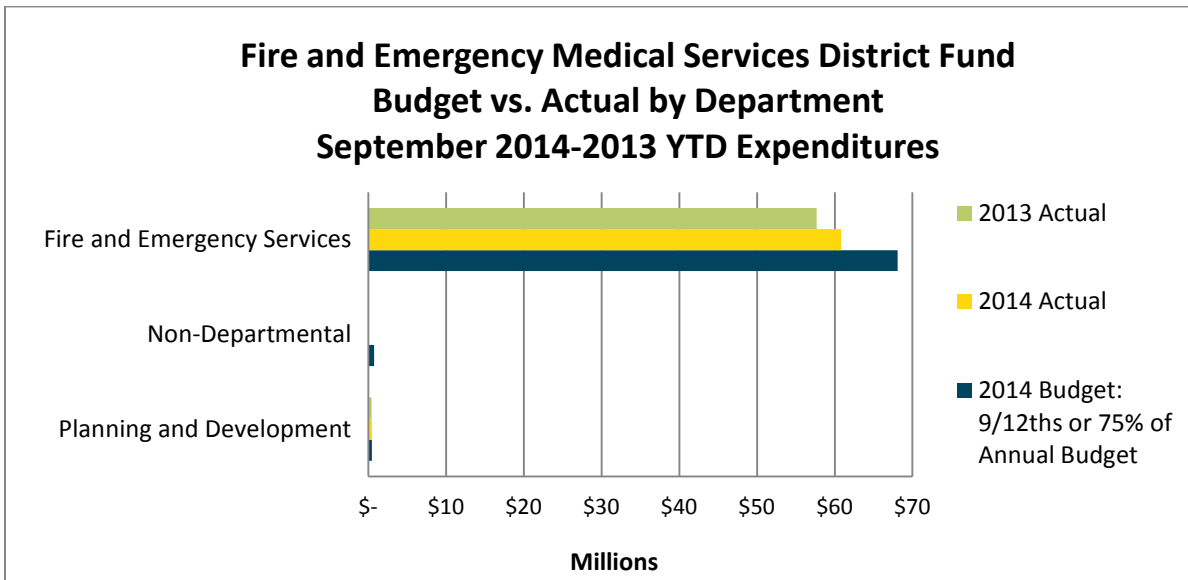


Fire and Emergency Medical Services District Fund (page 14)

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.

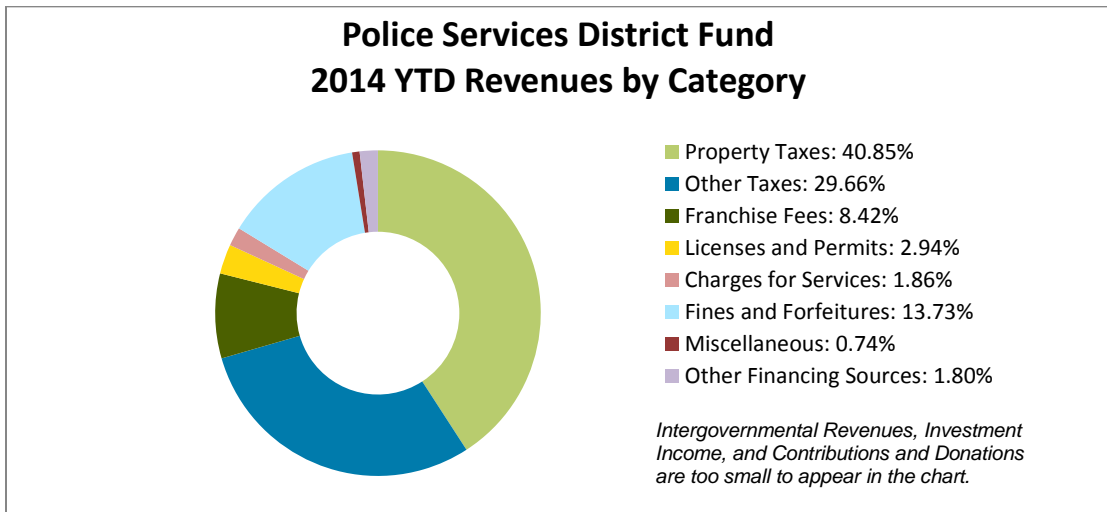


Revenues in the Fire and Emergency Medical Services District Fund, shown on page 14, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



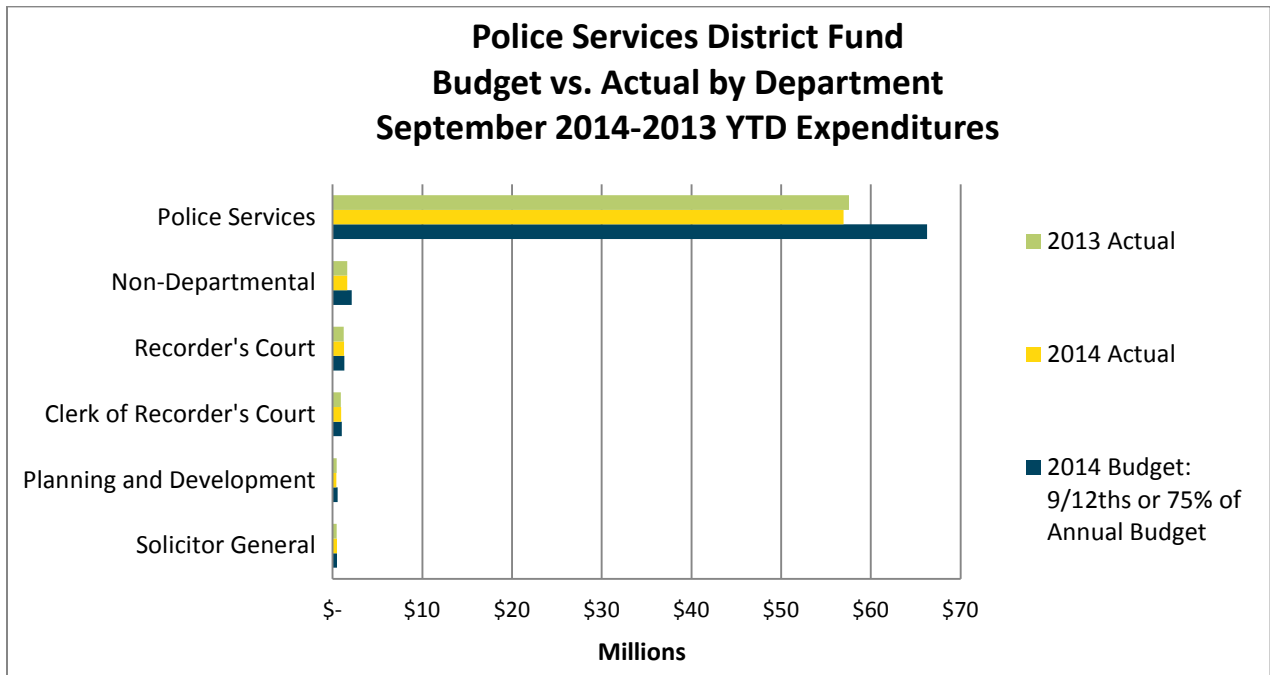
Police Services District Fund (page 16)

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.



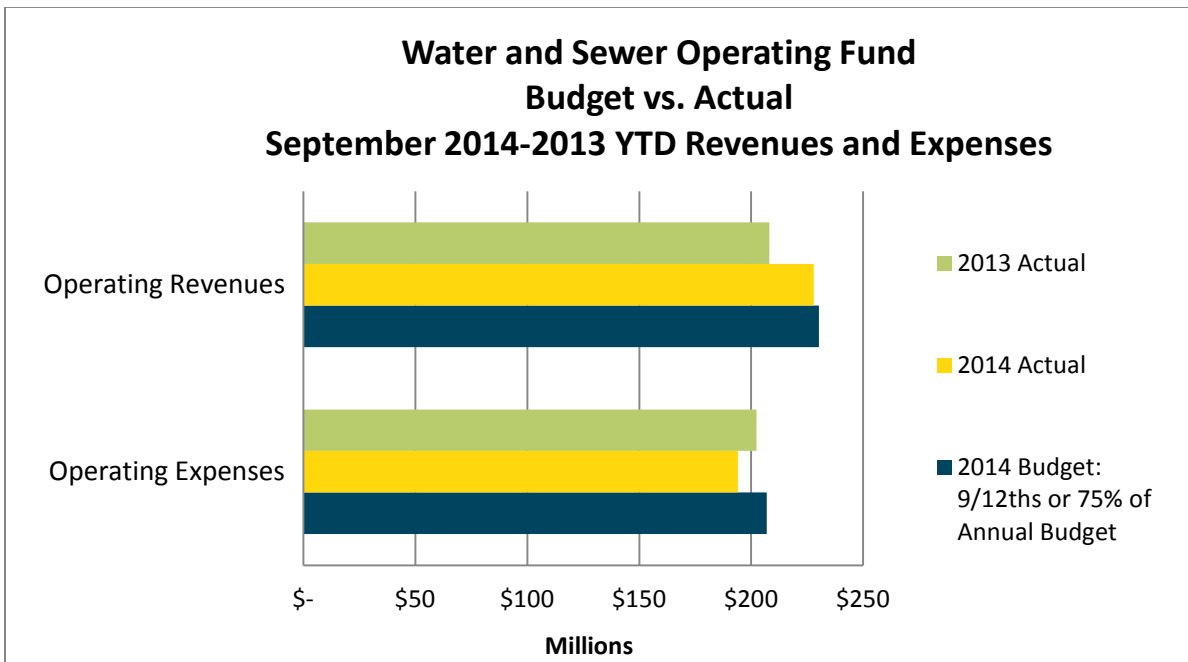
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Revenues in the Police Services District Fund, shown on page 16, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.



Water and Sewer Operating Fund (page 39)

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 September 2014 came in approximately \$19.9 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 5.2 percent increase in water consumption this year over last year, as well as 2014 rate increases.

Year-to-date Water and Sewer Operating Fund expenses through September 2014 came in approximately \$7.6 million below this same time last year. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to Renewal and Extension.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are coming in approximately 1.0 percent, or \$2.3 million, under budget. Despite the year-to-date revenue lag, the Department of Water Resources is projecting revenues will end the year over budget as a result of the following:

- An increase in water usage due to the above average temperatures in the month of September.
- Stronger than expected system development charge revenues, as development continues to show signs of recovery.
- Charges for services lag by approximately one-half a month and will appear to be understated by approximately \$10 million when compared to budget, until year end when revenues earned in the final period are accrued.

Year-to-date Water and Sewer Operating Fund expenses are approximately 6.3 percent, or \$13.0 million, under budget based on the percentage of the fiscal year that has lapsed. Although consumption of water has increased with hot summer temperatures, operating costs have not increased proportionally due to efficiency improvements implemented by the department.

Other Funds

In January and July, debt service payments were made in both the 2003 General Obligation Bond Debt Service Fund (page 12) and the Stadium Fund (page 32). As a result, there are very few remaining expenditures in either of these funds.

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GENERAL FUND (001)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 136,199,450	\$ 136,199,450	\$ 136,199,450			
Revenues:						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 152,337,648	74.65%	\$ 97,252,470	47.51%
Intergovernmental	3,481,731	3,855,731	2,931,398	76.03%	2,259,286	70.65%
Charges for Services	25,435,019	25,435,019	16,187,068	63.64%	14,979,730	55.89%
Fines and Forfeitures	4,658,535	4,658,535	3,659,152	78.55%	3,483,761	66.39%
Investment Income	1,223,461	1,223,461	771,048	63.02%	261,170	81.74%
Contributions and Donations	83,661	94,111	64,121	68.13%	30,457	88.03%
Miscellaneous	1,401,814	1,401,814	1,414,079	100.87%	1,658,624	86.40%
Other Financing Sources	199,864	231,864	157,455	67.91%	172,467	86.43%
Total Revenues without Use of Fund Balance	240,561,726	240,978,176	177,521,969	73.67%	120,097,965	49.55%
Use of Fund Balance	742,500	425,873	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 241,404,049	\$ 177,521,969	73.54%	\$ 120,097,965	41.96%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 829,895	55.64%	\$ 803,906	67.34%
Tax Assessor	8,758,686	8,675,579	5,562,195	64.11%	5,686,899	65.81%
Tax Commissioner	11,408,689	11,453,689	8,295,380	72.43%	8,083,636	70.89%
Transportation	16,162,829	16,310,923	10,517,830	64.48%	10,551,871	67.22%
Planning and Development	654,445	654,445	292,282	44.66%	291,487	46.53%
Police Services	5,038,119	4,968,824	3,173,910	63.88%	2,889,905	64.12%
Corrections	13,787,765	13,723,299	9,626,354	70.15%	9,144,866	67.89%
Community Services	4,179,298	4,214,136	2,591,461	61.49%	2,692,527	66.39%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	834,200	99.30%	825,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	771,887	771,887	534,133	69.20%	515,604	67.38%
Library Subsidy	15,368,068	15,368,068	15,368,068	100.00%	14,743,068	97.52%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
Total Community Services Subsidies	19,898,788	19,898,788	19,655,134	98.78%	19,003,356	96.82%
Community Services - Elections	5,374,669	5,352,518	2,564,103	47.90%	1,608,912	61.27%
Juvenile Court	6,326,012	6,957,506	4,954,656	71.21%	4,712,099	73.47%
Sheriff	73,391,448	74,166,341	54,156,309	73.02%	52,303,751	72.45%
Immigration Customs Enforcement	1,387,884	1,387,884	1,056,474	76.12%	936,388	71.45%
Clerk of Court	9,444,653	9,444,653	6,696,758	70.91%	6,591,535	71.60%
Judiciary	16,535,495	20,595,395	15,744,000	76.44%	15,422,178	77.20%
Probate Court	2,036,321	2,085,171	1,469,638	70.48%	1,415,933	69.92%
District Attorney	11,164,820	11,426,394	8,154,316	71.36%	7,626,511	72.24%
Solicitor General	3,654,887	3,670,987	2,505,383	68.25%	2,436,170	65.57%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	921,374	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	1,500,000	75.00%	1,684,747	75.00%
Contribution to Transit	3,995,299	3,995,299	2,996,474	75.00%	2,074,181	75.00%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,186,407	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	1,030,013	83.17%	895,822	75.14%
Other Miscellaneous	143,485	143,485	92,584	64.53%	137,660	35.14%
Other Post-Employment Benefit Reserve	-	9,602	-	0.00%	-	0.00%
Pauper Burial	90,000	155,000	99,955	64.49%	124,450	73.21%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,061,800	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	802,300	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	218,130	-	0.00%	-	0.00%
Pension Reserve	-	156,273	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	3,118,107	56.45%	5,844,528	71.84%
Intangible Recording Contribution	-	-	-	-	1,315,819	65.39%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,410,297	98.30%
Other Governmental Agencies	76,911	285,646	193,730	67.82%	138,644	33.99%
Total Non-Departmental	30,607,939	24,926,038	12,959,428	51.99%	66,755,549	84.53%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 241,404,049	\$ 170,805,506	70.76%	\$ 218,957,479	76.50%
Projected Fund Balance December 31	\$ 135,456,950	\$ 135,773,577				
Fund Balance as of Report Date			\$ 142,915,913			

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 4,557,406	77.79%	\$ 2,399,113	41.95%
Intergovernmental	18,817	18,817	21,100	112.13%	17,827	94.74%
Investment Income	100	100	158	158.00%	14	0.07%
TOTAL REVENUES	\$ 5,877,659	\$ 5,877,659	\$ 4,578,664	77.90%	\$ 2,416,954	41.97%
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 4,173,025	99.99%	\$ 24,869,493	97.25%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	4,173,025	99.99%	24,869,493	97.25%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 5,877,659	\$ 5,877,659	\$ 4,173,025	71.00%	\$ 24,869,493	97.25%
Projected Fund Balance December 31	\$ 12,061,893	\$ 12,061,893				
Fund Balance as of Report Date			\$ 10,763,398			

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 4,177,617	72.01%	\$ 1,601,066	29.17%
Licenses and Permits	2,533,782	2,536,782	2,492,445	98.25%	2,675,450	85.89%
Intergovernmental	-	-	19,138	-	-	-
Charges for Services	323,560	323,560	390,472	120.68%	334,913	99.39%
Investment Income	28,224	28,224	5,930	21.01%	1,806	60.20%
Miscellaneous	-	-	5,551	-	3,260	102.84%
Other Financing Sources	385,788	385,788	217,542	56.39%	527,152	64.41%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
TOTAL REVENUES	\$ 9,073,155	\$ 9,076,155	\$ 7,308,695	80.53%	\$ 8,003,159	63.40%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,133,822	\$ 3,965,830	64.66%	\$ 3,694,112	62.88%
Police Services	2,546,509	2,503,514	1,749,278	69.87%	1,709,090	71.53%
Non-Departmental	85,500	94,320	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,731,656	5,715,108	65.45%	5,403,202	64.22%
Contribution to Fund Balance	187,867	344,499	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,073,155	\$ 9,076,155	\$ 5,715,108	62.97%	\$ 5,403,202	42.80%
Projected Fund Balance December 31	\$ 5,420,544	\$ 5,577,176				
Fund Balance as of Report Date			\$ 6,826,264			

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 53,765,339	71.38%	\$ 20,974,253	32.13%
Licenses and Permits	736,326	736,326	575,220	78.12%	521,599	67.01%
Intergovernmental	-	-	280,455	-	-	-
Charges for Services	14,211,977	14,211,977	9,576,110	67.38%	10,017,929	72.33%
Investment Income	-	-	16,931	-	7,088	21.00%
Contributions and Donations	-	-	100	-	745	-
Miscellaneous	27,024	77,761	172,267	221.53%	84,287	96.71%
Other Financing Sources	3,425,046	3,425,046	1,934,326	56.48%	4,530,783	68.09%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
TOTAL REVENUES	\$ 93,724,919	\$ 93,775,656	\$ 66,320,748	70.72%	\$ 56,906,573	52.96%
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 455,312	74.41%	\$ 430,365	72.04%
Fire and Emergency Services	91,980,421	90,768,353	60,799,783	66.98%	57,681,947	70.64%
Non-Departmental	920,200	974,732	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	92,354,969	61,255,095	66.33%	58,112,312	68.29%
Contribution to Fund Balance	212,414	1,420,687	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 93,724,919	\$ 93,775,656	\$ 61,255,095	65.32%	\$ 58,112,312	54.08%
Projected Fund Balance December 31	\$ 30,632,991	\$ 31,841,264				
Fund Balance as of Report Date			\$ 35,486,230			

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 3,649	65.13%	\$ 1,649	137.42%
Total Revenues without Use of Fund Balance	5,603	5,603	3,649	65.13%	1,649	137.42%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 23,750	\$ 3,649	15.36%	\$ 1,649	9.82%
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ 18,130	76.34%	\$ 10,338	61.54%
TOTAL APPROPRIATIONS	\$ 23,750	\$ 23,750	\$ 18,130	76.34%	\$ 10,338	61.54%
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Fund Balance as of Report Date			\$ 798,046			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 42,310,029	80.44%	\$ 28,478,344	60.83%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	1,574,394	36.45%	1,491,431	34.63%
Intergovernmental	-	-	118,881	-	-	-
Charges for Services	1,271,328	1,271,328	994,132	78.20%	966,883	104.09%
Fines and Forfeitures	9,495,579	9,495,579	7,362,005	77.53%	5,670,203	62.07%
Investment Income	35,612	35,612	57,033	160.15%	17,070	50.58%
Contributions and Donations	-	-	7,319	-	-	-
Miscellaneous	182,545	208,395	397,617	190.80%	249,678	72.85%
Other Financing Sources	1,712,523	1,712,523	966,855	56.46%	2,102,412	78.59%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
TOTAL REVENUES	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 53,788,265</u>	55.58%	<u>\$ 66,476,021</u>	55.53%
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 437,744	59.20%	\$ 468,493	68.76%
Police Services	89,346,649	88,342,436	56,967,183	64.48%	57,549,080	70.63%
Recorder's Court	1,663,154	1,741,954	1,280,564	73.51%	1,242,484	75.18%
Solicitor General	640,056	640,056	479,949	74.99%	450,302	66.93%
Clerk of Recorder's Court	1,363,946	1,363,946	954,410	69.97%	916,878	70.59%
Non-Departmental	2,955,836	2,867,597	1,620,636	56.52%	1,620,636	32.07%
Total Appropriations without Contribution to Fund Balance	96,724,269	95,695,430	61,740,486	64.52%	62,247,873	68.53%
Contribution to Fund Balance	34,841	1,089,530	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 61,740,486</u>	63.79%	<u>\$ 62,247,873</u>	51.99%
Projected Fund Balance December 31	<u>\$ 37,896,795</u>	<u>\$ 38,951,484</u>				
Fund Balance as of Report Date			<u>\$ 29,909,733</u>			

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RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 17,162,869	74.49%	\$ 9,156,815	38.63%
Intergovernmental	52,810	52,810	83,525	158.16%	74,268	140.63%
Charges for Services	3,957,486	3,957,486	3,310,410	83.65%	2,943,667	78.04%
Investment Income	29,121	29,121	21,973	75.45%	7,625	67.78%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,807,681	1,673,373	92.57%	1,656,950	88.56%
Other Financing Sources	-	-	-	-	2,261	-
TOTAL REVENUES	\$ 28,876,112	\$ 28,888,812	\$ 22,252,150	77.03%	\$ 13,841,586	47.06%
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,486,204	\$ 20,420,976	71.69%	\$ 19,536,062	66.08%
Support Services	141,362	141,362	104,247	73.74%	85,368	62.63%
Non-Departmental	15,000	23,870	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,651,436	20,525,223	71.64%	19,621,430	66.03%
Contribution to Fund Balance	1,787	237,376	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 28,888,812	\$ 20,525,223	71.05%	\$ 19,621,430	66.03%
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,872,993				
Fund Balance as of Report Date			\$ 16,362,544			

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SPEED HUMP FUND (003)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 91,305	78.07%	\$ 44,211	38.14%
Investment Income	3,681	3,681	1,325	36.00%	491	32.73%
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 92,630	76.79%	\$ 44,702	38.08%
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 58,933	94.28%	\$ 45,504	73.07%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	58,933	94.28%	45,504	73.08%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 58,933	48.85%	\$ 45,504	38.76%
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,238,895			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,820,952	\$ 5,231,383	76.70%	\$ 2,443,683	35.10%
Investment Income	6,098	6,098	4,064	66.64%	269	5.98%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,827,050	5,256,791	77.00%	2,443,952	35.08%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,464,865	\$ 5,256,791	70.42%	\$ 2,443,952	32.93%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,464,865	\$ 4,768,442	63.88%	\$ 4,571,019	61.58%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,464,865	\$ 4,768,442	63.88%	\$ 4,571,019	61.58%
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,291,101				
Fund Balance as of Report Date			\$ 3,417,265			

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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 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 496,245	62.16%	\$ 532,681	75.31%
Investment Income	1,721	1,721	1,456	84.60%	1,070	316.57%
Total Revenues without Use of Fund Balance	800,114	800,114	497,701	62.20%	533,751	75.43%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,904,434	\$ 1,904,434	\$ 497,701	26.13%	\$ 533,751	21.17%
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Fund Balance as of Report Date			\$ 2,483,305			

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CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 58,215	83.76%	\$ 48,563	111.64%
Miscellaneous	7,800	7,800	5,946	76.23%	5,940	91.27%
Total Revenues without Use of Fund Balance	77,300	77,300	64,161	83.00%	54,503	108.99%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 64,161	78.72%	\$ 54,503	78.54%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 33,467	41.06%	\$ 45,123	65.02%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 33,467	41.06%	\$ 45,123	65.02%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 100,822			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 660,599	75.76%	\$ 593,792	67.86%
Investment Income	1,544	1,544	981	63.54%	1,005	67.86%
Miscellaneous	-	-	3,514	-	1,524	119.06%
Total Revenues without Use of Fund Balance	873,537	873,537	665,094	76.14%	596,321	67.93%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 665,094	53.62%	\$ 596,321	53.20%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 347,328	70.59%	\$ 309,662	69.58%
Solicitor General	748,406	748,406	391,935	52.37%	382,670	56.62%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 739,263	59.60%	\$ 692,332	61.76%
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,287,730			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 316	\$ 6,270	1984.18%	\$ 111,944	126.66%
Investment Income	533	533	272	51.03%	333	65.17%
Miscellaneous Revenue	-	-	-	-	2,906	-
Total Revenues without Use of Fund Balance	533	849	6,542	770.55%	115,183	129.57%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,316	\$ 6,542	3.04%	\$ 115,183	39.26%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,316	\$ 96,587	44.86%	\$ 85,807	29.25%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,316	\$ 96,587	44.86%	\$ 85,807	29.25%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 365,058			

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E-911 FUND (095)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 11,428,818	86.77%	\$ 8,400,351	59.65%
Investment Income	123,049	123,049	131,003	106.46%	84,976	144.87%
Miscellaneous	-	-	12,772	-	5,259	119.52%
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	11,572,593	87.05%	8,490,586	60.02%
Use of Fund Balance	4,665,885	4,370,449	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 17,665,298	\$ 11,572,593	65.51%	\$ 8,490,586	50.83%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,158,250	\$ 8,841,995	62.45%	\$ 8,187,987	61.74%
Non-Departmental	3,500,000	3,507,048	3,220,837	91.84%	3,133,742	91.02%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 17,665,298	\$ 12,062,832	68.29%	\$ 11,321,729	67.77%
Projected Fund Balance December 31	\$ 22,762,365	\$ 23,057,801				
Fund Balance as of Report Date			\$ 26,938,011			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 37,306	58.52%	\$ 44,948	66.25%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 37,306	58.52%	\$ 44,948	66.25%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 37,418	58.71%	\$ 43,701	64.41%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	37,418	58.71%	43,701	64.41%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 37,418	58.69%	\$ 43,701	64.41%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 103,231			

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POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 67,366	\$ 196,555	291.77%	\$ 193,231	100.00%
Total Revenues without Use of Fund Balance	-	67,366	196,555	291.77%	193,231	100.00%
Use of Fund Balance	1,119,152	1,051,786	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 196,555</u>	17.56%	<u>\$ 193,231</u>	13.35%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 372,305	33.27%	\$ 245,728	16.94%
TOTAL APPROPRIATIONS	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 372,305</u>	33.27%	<u>\$ 245,728</u>	16.94%
Projected Fund Balance December 31	<u>\$ 1,924,727</u>	<u>\$ 1,992,093</u>				
Fund Balance as of Report Date			<u>\$ 2,868,129</u>			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	-	\$ 224,267	\$ 283,880	126.58%	\$ 368,908	100.00%
Miscellaneous	-	-	251	-	1,468	180.34%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	224,267	284,131	126.69%	601,352	162.65%
Use of Fund Balance	876,747	652,480	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 284,131</u>	32.41%	<u>\$ 601,352</u>	46.48%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 212,457	24.23%	\$ 549,602	42.48%
TOTAL APPROPRIATIONS	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 212,457</u>	24.23%	<u>\$ 549,602</u>	42.48%
Projected Fund Balance December 31	<u>\$ 2,107,256</u>	<u>\$ 2,331,523</u>				
Fund Balance as of Report Date			<u>\$ 3,055,677</u>			

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SHERIFF INMATE FUND (090)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 377,659	82.49%	\$ 356,115	85.68%
Total Revenues without Use of Fund Balance	457,814	457,814	377,659	82.49%	356,115	85.68%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 377,659	65.79%	\$ 356,115	66.48%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 209,450	36.49%	\$ 182,332	34.04%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 209,450	36.49%	\$ 182,332	34.04%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,234,701			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,426	\$ 76,774	252.33%	\$ 55,150	100.00%
Investment Income	232	232	126	54.31%	167	57.59%
Total Revenues without Use of Fund Balance	232	30,658	76,900	250.83%	55,317	99.78%
Use of Fund Balance	50,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 180,658	\$ 76,900	42.57%	\$ 55,317	21.68%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 180,658	\$ -	0.00%	\$ 112,356	44.04%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 180,658	\$ -	0.00%	\$ 112,356	44.04%
Projected Fund Balance December 31	\$ 114,708	\$ 14,708				
Fund Balance as of Report Date			\$ 241,608			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014		Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 129,567	\$ 158,354	122.22%	\$ 215,133	100.00%
Investment Income	881	881	457	51.87%	532	80.36%
Total Revenues without Use of Fund Balance	881	130,448	158,811	121.74%	215,665	99.94%
Use of Fund Balance	150,000	650,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,881	\$ 780,448	\$ 158,811	20.35%	\$ 215,665	20.30%
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 780,448	\$ 210,960	27.03%	\$ 358,292	33.72%
TOTAL APPROPRIATIONS	\$ 150,881	\$ 780,448	\$ 210,960	27.03%	\$ 358,292	33.72%
Projected Fund Balance December 31	\$ 503,740	\$ 3,740				
Fund Balance as of Report Date			\$ 601,591			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 5,003	-	\$ -	0.00%
Investment Income	164	164	96	58.54%	109	77.30%
Other Financing Sources	-	2,025	2,025	100.00%	-	-
Total Revenues without Use of Fund Balance	164	2,189	7,124	325.45%	109	77.30%
Use of Fund Balance	108,636	141,311	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 108,800	\$ 143,500	\$ 7,124	4.96%	\$ 109	0.07%
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 143,500	\$ 10,500	7.32%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 108,800	\$ 143,500	\$ 10,500	7.32%	\$ -	0.00%
Projected Fund Balance December 31	\$ 32,831	\$ 156				
Fund Balance as of Report Date			\$ 138,091			

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STADIUM FUND (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 702,245	85.12%	\$ 679,197	84.90%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	491,066	50.37%	474,142	48.33%
Miscellaneous	-	-	-	-	117	-
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	1,593,311	72.42%	1,553,456	71.23%
Use of Fund Balance	489,056	489,056	-	0.00%	-	-
TOTAL REVENUES	\$ 2,689,056	\$ 2,689,056	\$ 1,593,311	59.25%	\$ 1,553,456	71.23%
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 22,625	72.60%	\$ 30,028	76.94%
Stadium Debt	2,657,890	2,657,890	2,657,890	100.00%	2,116,090	99.95%
TOTAL APPROPRIATIONS	\$ 2,689,056	\$ 2,689,056	\$ 2,680,515	99.68%	\$ 2,146,118	99.54%
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 192,582			

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TREE BANK FUND (040)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 23,720	158.13%	\$ 11,096	91.55%
TOTAL REVENUES	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 23,720</u>	158.13%	<u>\$ 11,096</u>	91.55%
Appropriations:						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Fund Balance as of Report Date			\$ 137,443			

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TOURISM FUND (050)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 5,693,815	82.46%	\$ 5,073,590	76.80%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	895	11.19%	5,031	58.39%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	5,694,710	82.38%	5,078,621	76.78%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 7,103,673	\$ 5,694,710	80.17%	\$ 5,078,621	70.91%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 2,100,365	96.82%	\$ 1,559,695	70.21%
Gwinnett Center Debt	4,934,405	4,934,405	4,934,405	100.00%	4,940,455	100.00%
TOTAL APPROPRIATIONS	\$ 7,103,673	\$ 7,103,673	\$ 7,034,770	99.03%	\$ 6,500,150	90.76%
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 5,344,019			

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AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 113,512	84.08%	\$ 115,828	83.33%
Miscellaneous - Rents	714,350	714,350	584,735	81.86%	520,859	74.71%
Total Revenues without Use of Net Position	849,350	849,350	698,247	82.21%	636,687	76.14%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 860,781	\$ 860,781	\$ 698,247	81.12%	\$ 636,687	75.39%
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 610,720	70.95%	\$ 495,473	58.67%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 860,781	\$ 610,720	70.95%	\$ 495,473	58.67%
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 737,576			

* 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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 687,054	\$ 687,054	\$ 687,054			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 2,702,176	74.14%	\$ 2,897,009	68.95%
Investment Income	12,321	12,321	2,341	19.00%	1,398	44.25%
Miscellaneous	273,700	273,700	130,710	47.76%	265,740	990.24%
Other Financing Sources	3,995,299	3,995,299	2,996,474	75.00%	2,074,181	74.46%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 5,831,701	73.58%	\$ 5,238,328	74.65%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 31,086	40.03%	\$ 55,505	75.47%
Transportation	7,805,369	7,805,369	4,428,715	56.74%	4,665,097	60.68%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	4,459,801	56.57%	4,720,602	60.82%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 4,459,801	56.27%	\$ 4,720,602	60.82%
Projected Net Position December 31	\$ 729,975	\$ 729,975				
Net Position as of Report Date			\$ 2,058,954			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ 376,507	52.29%	\$ 401,986	52.62%
Charges for Services	40,329,660	40,329,660	31,572,578	78.29%	32,441,870	77.24%
Investment Income	374,002	374,002	167,654	44.83%	132,236	61.51%
Miscellaneous	50	50	910	1820.00%	518	33.59%
TOTAL REVENUES	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 32,117,649</u>	77.53%	<u>\$ 32,976,610</u>	76.72%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,695,917	\$ 965,571	56.94%	\$ 1,122,878	58.51%
Non-Departmental	-	810	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	25,659,476	66.91%	26,411,425	66.14%
Total Appropriations without Working Capital Reserve	40,083,408	40,044,304	26,625,047	66.49%	27,534,303	65.79%
Working Capital Reserve	1,340,304	1,379,408	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 26,625,047</u>	64.27%	<u>\$ 27,534,303</u>	64.06%
Projected Net Position December 31	\$ 9,854,042	\$ 9,893,146				
Net Position as of Report Date			\$ 14,006,340			

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

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STORMWATER OPERATING FUND (590)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 20,111,728	65.48%	\$ 9,985,939	32.94%
Investment Income	37,523	37,523	12,427	33.12%	6,818	41.32%
Miscellaneous	14,000	14,000	24,555	175.39%	19,039	100.13%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 20,148,710	65.49%	\$ 10,011,796	32.99%
Appropriations:						
Planning and Development	\$ 486,813	\$ 442,166	\$ 241,817	54.69%	\$ 302,526	64.21%
Water Resources*	20,457,221	20,370,783	13,962,024	68.54%	21,478,665	72.66%
Non-Departmental	30,000	32,634	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,845,583	14,203,841	68.14%	21,781,191	72.32%
Working Capital Reserve	9,790,766	9,919,217	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 14,203,841	46.17%	\$ 21,781,191	71.77%
Projected Net Position December 31	\$ 18,341,911	\$ 18,470,362				
Net Position as of Report Date			\$ 14,496,014			

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

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WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 214,603,540	72.86%	\$ 195,361,179	69.18%
Investment Income	99,789	99,789	117,794	118.04%	33,753	67.51%
Contributions and Donations	12,000,000	12,000,000	13,061,057	108.84%	12,314,776	102.62%
Miscellaneous	404,000	404,000	201,474	49.87%	408,808	67.51%
TOTAL REVENUES	\$ 307,049,789	\$ 307,049,789	\$ 227,983,865	74.25%	\$ 208,118,516	70.54%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 826,556	66.98%	\$ 868,569	72.44%
Water Resources*	276,042,016	274,666,607	194,017,909	70.64%	201,551,745	69.42%
Non-Departmental	50,000	102,297	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	276,002,998	194,844,465	70.60%	202,420,314	69.37%
Working Capital Reserve	29,723,679	31,046,791	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 307,049,789	\$ 307,049,789	\$ 194,844,465	63.46%	\$ 202,420,314	68.61%
Projected Net Position December 31	\$ 63,650,868	\$ 64,973,980				
Net Position as of Report Date			\$ 67,066,589			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 38,023,010	75.00%	\$ 37,277,459	74.97%
Investment Income	15,382	15,382	14,054	91.37%	-	-
Miscellaneous	1,541,624	1,541,624	1,153,616	74.83%	1,212,719	75.54%
Total Revenues without Use of Net Position	52,254,316	52,254,316	39,190,680	75.00%	38,490,178	74.99%
Use of Net Position	558,682	-	-	-	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 52,254,316	\$ 39,190,680	75.00%	\$ 38,490,178	74.99%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 2,408,127	59.16%	\$ 2,267,157	54.80%
Financial Services	7,526,611	7,350,216	5,131,088	69.81%	4,952,541	68.60%
Human Resources	3,174,717	3,141,274	1,972,005	62.78%	1,875,280	70.16%
Information Technology	26,103,925	25,354,703	17,024,602	67.15%	16,918,975	72.06%
Law	1,951,765	1,877,300	1,158,223	61.70%	1,114,843	61.00%
Support Services	9,173,095	9,082,645	6,008,067	66.15%	5,955,172	69.12%
Non-Departmental	717,000	756,476	211,350	27.94%	154,160	15.39%
Total Appropriations without Working Capital Reserve	52,812,998	51,632,856	33,913,462	65.68%	\$ 33,238,128	67.90%
Working Capital Reserve	-	621,460	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 52,254,316	\$ 33,913,462	64.90%	\$ 33,238,128	64.76%
Projected Net Position December 31	\$ 12,441,207	\$ 13,621,349				
Net Position as of Report Date			\$ 18,277,107			

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AUTO LIABILITY FUND (606)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 750,011	75.00%	\$ 750,017	75.00%
Investment Income	9,839	9,839	2,744	27.89%	4,300	191.11%
Total Revenues without Use of Net Position	1,009,854	1,009,854	752,755	74.54%	754,317	75.26%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 1,051,741	\$ 752,755	71.57%	\$ 754,317	37.70%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 428,594	40.75%	\$ 377,387	18.86%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 1,051,741	\$ 428,594	40.75%	\$ 377,387	18.86%
Projected Net Position December 31	\$ 2,223,951	\$ 2,223,951				
Net Position as of Report Date			\$ 2,589,999			

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FLEET MANAGEMENT FUND (610)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 4,028,140	63.81%	\$ 4,489,029	77.32%
Miscellaneous	296,611	296,611	267,762	90.27%	412,721	118.10%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 4,295,902	64.99%	\$ 4,901,750	79.63%
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 4,169,520	69.80%	\$ 4,192,885	72.34%
Non-Departmental	-	12,984	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	4,169,520	69.65%	4,192,885	72.28%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 4,169,520	63.08%	\$ 4,192,885	68.12%
Projected Net Position December 31	\$ 2,403,771	\$ 2,477,557				
Net Position as of Report Date			\$ 1,980,490			

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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 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 27,824,127	68.28%	\$ 24,591,965	69.42%
Investment Income	147,199	147,199	112,185	76.21%	76,853	70.47%
Miscellaneous	-	-	283,005	-	164,017	164.02%
Total Revenues without Use of Net Position	40,898,129	40,898,129	28,219,317	69.00%	24,832,835	69.64%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,115,762	\$ 48,115,762	\$ 28,219,317	58.65%	\$ 24,832,835	58.46%
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 32,359,045	67.25%	\$ 31,907,766	75.11%
TOTAL APPROPRIATIONS	\$ 48,115,762	\$ 48,115,762	\$ 32,359,045	67.25%	\$ 31,907,766	75.11%
Projected Net Position December 31	\$ 24,210,394	\$ 24,210,394				
Net Position as of Report Date			\$ 27,288,299			

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RISK MANAGEMENT FUND (602)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 2,625,105	75.00%	\$ 3,246,145	75.00%
Investment Income	144,389	144,389	105,489	73.06%	73,054	160.56%
Miscellaneous	-	-	258,140	-	19,281	103.36%
Total Revenues without Use of Net Position	3,644,396	3,644,396	2,988,734	82.01%	3,338,480	75.97%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,857,197	\$ 6,857,197	\$ 2,988,734	43.59%	\$ 3,338,480	50.48%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 4,704,932	68.61%	\$ 4,539,315	68.64%
TOTAL APPROPRIATIONS	\$ 6,857,197	\$ 6,857,197	\$ 4,704,932	68.61%	\$ 4,539,315	68.64%
Projected Net Position December 31	\$ 20,645,784	\$ 20,645,784				
Net Position as of Report Date			\$ 22,142,387			

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WORKERS' COMPENSATION FUND (604)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 09/30/2014	Actuals YTD as of 09/30/2014	% Actual to Current Budget	Actuals YTD as of 09/30/2013	% Actual to 09/30/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 3,010,190	75.26%	\$ 2,518,299	75.00%
Investment Income	65,756	65,756	48,678	74.03%	33,674	94.86%
Miscellaneous	-	-	6,995	-	1,300	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	3,065,863	75.41%	2,553,273	75.25%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,302,737	\$ 6,302,737	\$ 3,065,863	48.64%	\$ 2,553,273	48.82%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 2,888,932	45.84%	\$ 2,438,989	46.64%
TOTAL APPROPRIATIONS	\$ 6,302,737	\$ 6,302,737	\$ 2,888,932	45.84%	\$ 2,438,989	46.64%
Projected Net Position December 31	\$ 8,300,842	\$ 8,300,842				
Net Position as of Report Date			\$ 10,714,894			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 09/30/2014

General Fund	Amount	Description
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
	(65,000)	Transferred to Pauper Burial
	(30,000)	Transferred to Other Governmental Agencies
<i>Subtotal</i>	(625,148)	
Prisoner Medical Reserve	(38,700)	Transferred to Corrections
	(774,893)	Transferred to Sheriff
<i>Subtotal</i>	(813,593)	
Indigent Defense Reserve	(48,100)	Transferred to Probate Court
	(2,533,800)	Transferred to Judiciary
	(356,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,938,200)	
Court Reporter's Reserve	(131,500)	Transferred to Juvenile Court
	(1,250,100)	Transferred to Judiciary
	(16,100)	Transferred to Solicitor General
<i>Subtotal</i>	(1,397,700)	
Court Interpreter's Reserve	(70,120)	Transferred to Juvenile Court
	(276,000)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(346,870)	
Total General Fund Transfers Out of Non-Departmental Reserves	\$ (6,121,511)	
<i>To:</i>		
Tax Commissioner	\$ 45,000	Transferred from Contingency
<i>Subtotal</i>	45,000	
Corrections	38,700	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	38,700	
Juvenile Court	70,120	Transferred from Court Interpreter's Reserve
	131,500	Transferred from Court Reporter's Reserve
	356,300	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	631,494	
Sheriff	774,893	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	774,893	
Judiciary	276,000	Transferred from Court Interpreter's Reserve
	1,250,100	Transferred from Court Reporter's Reserve
	2,533,800	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	4,059,900	
Probate Court	48,100	Transferred from Indigent Defense Reserve
	750	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	48,850	
District Attorney	261,574	Transferred from Contingency
	261,574	
Solicitor General	16,100	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	16,100	
Pauper Burial	65,000	Transferred from Contingency
<i>Subtotal</i>	65,000	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
Other Governmental Agencies	30,000	Transferred from Contingency
<i>Subtotal</i>	30,000	
Total General Fund Transfers In From Non-Departmental Reserves	\$ 6,121,511	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 09/30/2014

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 09/30/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
General Fund (001)				
Intergovernmental	\$ 3,481,731	\$ 3,855,731	\$ 374,000	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals. GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation.
Contributions and Donations	83,661	94,111	10,450	GCID 20140311 Donation of \$4,639 to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID 20140312 Accept donations of \$1,515 to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter.
Other Financing Sources	199,864	231,864	32,000	GCID 20140589 To declare surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of \$32,000.
Use of Fund Balance	742,500	425,873	(316,627)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$458,723). GCID 20140203 Gwinnett Sexual Assault Center for forensic-medical exam and Case Records Management Services not to exceed \$117,250. GCID 20140311 Donation of (\$4,639) to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485. GCID 20140589 To declare a surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of (\$32,000).
<i>Subtotal</i>			99,823	
Development and Enforcement Services District Fund (104)				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	

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

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
				GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCID 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program operating cost \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program. Estimated revenue of \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,019.
Charges for Services	6,803,751	6,820,952	17,201	
<i>Subtotal</i>			17,201	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	-	316	316	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$316.
<i>Subtotal</i>			316	
E-911 Fund (095)				
Use of Fund Balance	4,665,885	4,370,449	(295,436)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$295,436).
<i>Subtotal</i>			(295,436)	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	67,366	67,366	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$67,366.
Use of Fund Balance	1,119,152	1,051,786	(67,366)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$67,366).
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Police Special State Fund (072)				
Fines and Forfeitures	-	224,267	224,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$224,267.
Use of Fund Balance	876,747	652,480	(224,267)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$224,267).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	30,426	30,426	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$30,426.
Use of Fund Balance	50,000	150,000	100,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$100,000.
<i>Subtotal</i>			130,426	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	129,567	129,567	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$129,567.
Use of Fund Balance	150,000	650,000	500,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$500,000.
<i>Subtotal</i>			629,567	
Sheriff Special State Fund (067)				
Other Financing Sources	-	2,025	2,025	Adjust revenue and appropriation budgets to incorporate collected revenue for Special Revenue Funds \$2,025.
Use of Fund Balance	108,636	141,311	32,675	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$32,675.
<i>Subtotal</i>			34,700	
Administrative Support Fund (665)				
Use of Net Position	558,682	-	(558,682)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$558,682).
<i>Subtotal</i>			(558,682)	
Total Revenue Budget Adjustments			\$ 150,202	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 09/30/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,758,686	\$ 8,675,579	\$ (83,107)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$83,107).
Tax Commissioner	11,408,689	11,453,689	45,000	\$45,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	16,162,829	16,310,923	148,094	GCID 20131058 Intergovernmental agreement between the County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$121,906).
Police Services	5,038,119	4,968,824	(69,295)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$75,106). GCID 20140312 Appropriate year-to-date donations of \$1,515 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter.
Corrections	13,787,765	13,723,299	(64,466)	\$38,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$103,166).
Community Services	4,179,298	4,214,136	34,838	GCID 20140039 Approval to execute 90 day job vacancy policy (\$69,162). GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals.
Community Services - Elections	5,374,669	5,352,518	(22,151)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$22,151).
Juvenile Court	6,326,012	6,957,506	631,494	\$631,494 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	74,166,341	774,893	\$774,893 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	20,595,395	4,059,900	\$4,059,900 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,085,171	48,850	\$48,850 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
District Attorney	11,164,820	11,426,394	261,574	\$261,574 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,670,987	16,100	\$16,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	921,374	(625,148)	See Non-departmental Budget Transfers Schedule for detail (\$625,148).
Prisoner Medical Reserve	2,000,000	1,186,407	(813,593)	See Non-departmental Budget Transfers Schedule for detail (\$813,593).
Other Post-Employment Benefit Reserve	-	9,602	9,602	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,602.
Pauper Burial	90,000	155,000	65,000	See Non-departmental Budget Transfers Schedule for detail \$65,000.
Indigent Defense Reserve	6,000,000	3,061,800	(2,938,200)	See Non-departmental Budget Transfers Schedule for detail (\$2,938,200).
Court Reporter's Reserve	2,200,000	802,300	(1,397,700)	See Non-departmental Budget Transfers Schedule for detail (\$1,397,700).
Court Interpreter's Reserve	565,000	218,130	(346,870)	See Non-departmental Budget Transfers Schedule for detail (\$346,870).
Pension Reserve	-	156,273	156,273	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$6,273.
Other Governmental Agencies	76,911	285,646	208,735	GCID 20140203 Approval to execute agreement with Gwinnett Sexual Assault Center for forensic-medical exams and Case Records Management Services not to exceed \$117,250. See Non-departmental Budget Transfers Schedule for detail \$30,000. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485.
<i>Subtotal</i>			99,823	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Development and Enforcement Services District Fund (104)				
Planning and Development	6,253,279	6,133,822	(119,457)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$119,457).
Police Services	2,546,509	2,503,514	(42,995)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$42,995).
Non-Departmental	85,500	94,320	8,820	GCID 20140039 Approval to execute 90 day job vacancy policy \$8,820.
Contributions to Fund Balance	187,867	344,499	156,632	GCID 20140039 Approval to execute 90 day job vacancy policy \$153,632. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	91,980,421	90,768,353	(1,212,068)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,254,880). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000. GCID 201404012 Donation from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council, to be utilized for recruitment programs \$1,180. GCID 20140439 Approval/authorization to accept donations totaling \$36 from Sears Hometown and Outlet Store, in conjunction with National Volunteer Fire Council.
Non-Departmental	920,200	974,732	54,532	GCID 20140039 Approval to execute 90 day job vacancy policy \$54,532.
Contributions to Fund Balance	212,414	1,420,687	1,208,273	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,200,348. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			50,737	
Police Services District Fund (106)				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	88,342,436	(1,004,213)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,044,488). \$40,275 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,741,954	78,800	\$78,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,867,597	(88,239)	See Non-departmental Budget Transfers Schedule for detail (\$119,075). GCID 20140039 Approval to execute 90 day job vacancy policy \$30,836.
Contributions to Fund Balance	34,841	1,089,530	1,054,689	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,028,839. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
Recreation Fund (105)				
Community Services	28,717,963	28,486,204	(231,759)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$231,759).
Non-Departmental	15,000	23,870	8,870	GCID 20140039 Approval to execute 90 day job vacancy policy \$8,870.
Contributions to Fund Balance	1,787	237,376	235,589	GCID 20140039 Approval to execute 90 day job vacancy policy \$222,889. GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive.
<i>Subtotal</i>			12,700	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Transportation	7,447,664	7,464,865	17,201	GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into the Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCIC 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program operating cost of \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program. Estimated revenue of \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,019.
<i>Subtotal</i>			17,201	
District Attorney Federal Asset Sharing (080)				
District Attorney	215,000	215,316	316	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$316.
<i>Subtotal</i>			316	
E-911 Fund (095)				
Police Services	14,460,734	14,158,250	(302,484)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$302,484).
Non-Departmental	3,500,000	3,507,048	7,048	GCID 20140039 Approval to execute 90 day job vacancy policy \$7,048.
<i>Subtotal</i>			(295,436)	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	50,232	180,658	130,426	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$130,426.
<i>Subtotal</i>			130,426	
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	150,881	780,448	629,567	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027. Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$534,540.
<i>Subtotal</i>			629,567	
Sheriff Special State Fund (067)				
Sheriff Special Operations	108,800	143,500	34,700	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$34,700.
<i>Subtotal</i>			34,700	
Solid Waste Fund (595)				
Support Services	1,735,831	1,695,917	(39,914)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$39,914).
Non-Departmental	-	810	810	GCID 20140039 Approval to execute 90 day job vacancy policy \$810.
Working Capital Reserve	1,340,304	1,379,408	39,104	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,104.
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Stormwater Fund (590)				
Planning and Development	486,813	442,166	(44,647)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$44,647).
Water Resources	20,457,221	20,370,783	(86,438)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,438).
Non-Departmental	30,000	32,634	2,634	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,634.
Working Capital Reserve	9,790,766	9,919,217	128,451	GCID 20140039 Approval to execute 90 day job vacancy policy \$128,451.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Water Resources	276,042,016	274,666,607	(1,375,409)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,375,409).
Non-Departmental	50,000	102,297	52,297	GCID 20140039 Approval to execute 90 day job vacancy policy \$52,297.
Working Capital Reserve	29,723,679	31,046,791	1,323,112	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,323,112.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,350,216	(176,395)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$176,395).
Human Resources	3,174,717	3,141,274	(33,443)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$33,443).
Information Technology	26,103,925	25,354,703	(749,222)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$749,222).
Law	1,951,765	1,877,300	(74,465)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$74,465).
Support Services	9,173,095	9,082,645	(90,450)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$90,450).
Non-Departmental	717,000	756,476	39,476	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,476.
Working Capital Reserve	-	621,460	621,460	GCID 20140039 Approval to execute 90 day job vacancy policy \$621,460.
<i>Subtotal</i>			(558,682)	
Fleet Management (610)				
Support Services	6,059,979	5,973,209	(86,770)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,770).
Non-Departmental	-	12,984	12,984	GCID 20140039 Approval to execute 90 day job vacancy policy \$12,984.
Working Capital Reserve	549,663	623,449	73,786	GCID 20140039 Approval to execute 90 day job vacancy policy \$73,786.
<i>Subtotal</i>			-	
Total Appropriation Budget Adjustments			\$ 150,202	

GWINNETT COUNTY, GEORGIA

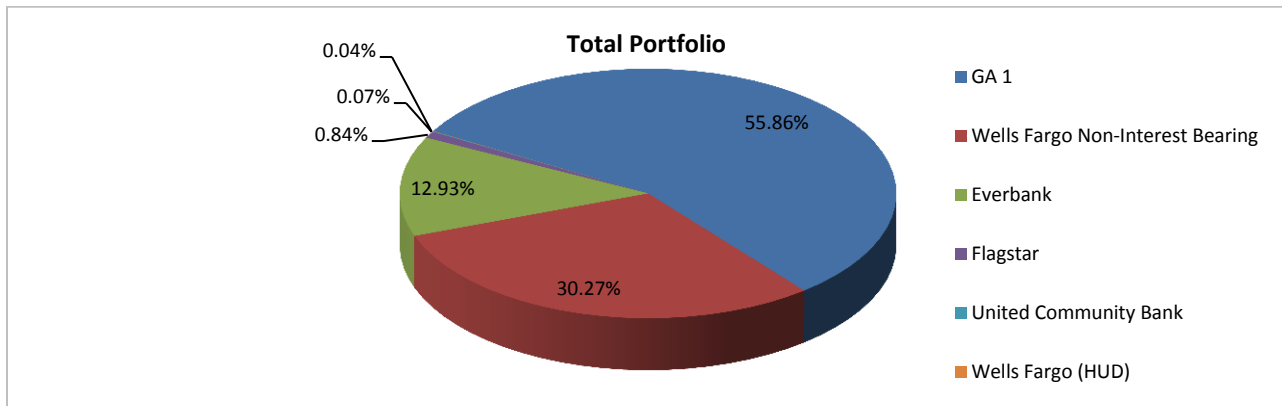
Investment Update as of

June 30, 2014

Financial Position as of June 30, 2014

As of the report date, the County is managing \$1,035,079,883 in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds internally managed in Financial Services. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at June 30 were:

Liquidity Portfolio		
Interest Bearing	\$ 379,044,671	36.61%
Non-Interest Bearing	164,532,782	15.90%
Bond Portfolio	69,743,212	6.74%
Investment Portfolio	421,759,218	40.75%
Total	\$ 1,035,079,883	100.00%



Liquidity Portfolio

Liquidity balances include interest bearing accounts at the State of Georgia (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.

GWINNETT COUNTY, GEORGIA

Investment Update as of

June 30, 2014

06/30/2014	% Liquidity Portfolio	\$ Liquidity Portfolio	Average Yield %
Money Market, Interest Bearing	0.12	680,028	0.34
State GA1	55.86	303,624,728	0.13
Certificates of Deposit	13.71	74,528,960	0.84
Non-Interest Bearing (WF)	30.27	164,532,782	0.00
Interest Bearing Checking (WF)	0.04	210,955	0.10
Total	100.00	543,577,453	(*) 0.27

*Excludes non-interest bearing from the yield calculation.

At June 30, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .27% compared to .172% at June 30, 2013. The County received notice in February 2013 that Flagstar is exiting the CDAR's market and is not accepting new CD orders. The CD with Flagstar matures September 2014.

The WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and the State Local Government Investment Pool (GA1) + 10 basis points. As of June 30, the WAC [.27%] exceeded the S&P GIP Gov benchmark [.19%] by 8 basis points [.08%]. The WAC exceeded benchmark #2, GA1 + 10 basis points [.23%], by 4 basis points [.04%]. The average return in excess of these two benchmarks equaled \$208,475 on an annualized basis.

At June 30, bank deposits held by EverBank, United Community Bank (UCB), Flagstar Bank and Wells Fargo Bank (WF) totaled \$165,423,765. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians.

At June 30, 2014, bank deposits totaling \$164,602,007 required pledged collateral of \$181,062,208. Investment securities held by two custodians as collateral totaled \$197,508,241.

Bond Portfolio

Balances in the Bond Portfolio increased slightly to \$69,743,212 at June 30, 2014 from \$66,677,990 at June 30, 2013. The Bond Portfolio represented 6.74% of the Total Portfolio at June 30, 2014. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

Investment Portfolio

The nominal value of Investment Securities at June 30, 2014 was \$421,759,218 compared to \$330,205,234 at June 30, 2013. Of the \$91 million increase in nominal value of Investment Securities in 2014 over 2013, \$57 million was in Operating Funds and \$34 million in Sales Tax Funds.

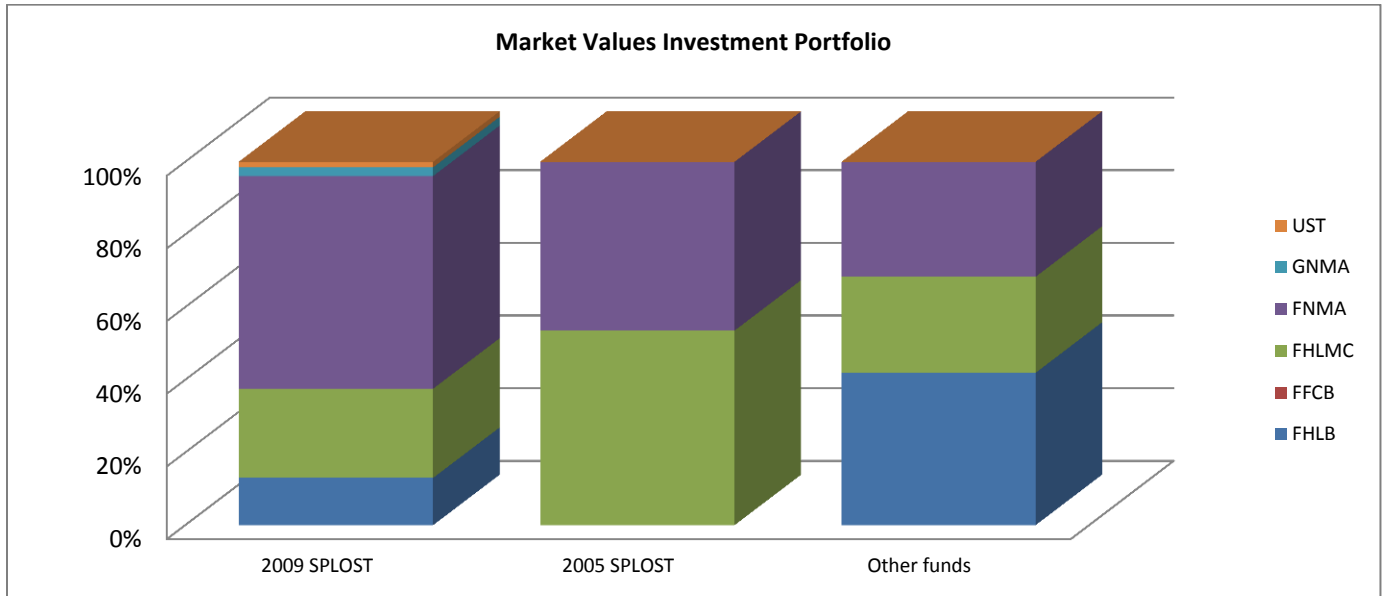
Investment securities held for Operating funds, 2005 SPLOST fund and 2009 SPLOST fund represented 40.75% of the Total Portfolio at June 30, 2014 compared to 35.99% at June 30, 2013.

Investment Update

GWINNETT COUNTY, GEORGIA

*Investment Update as of
June 30, 2014*

Year to date through June 30, 2014, bank and investment income earned among all funds totaled \$2,807,513 and of this total, sales tax funds earned \$1,325,249. For the same period 2013, bank and investment income earned among all funds totaled \$1,488,317, and of this total, sales tax funds earned \$785,647.



At June 30, 2014, the market value of the Investment Portfolio totaled \$423.4 million and included internally managed funds and a portion of the 2005 and 2009 Sales Tax Portfolios managed by Atlanta Capital with a total market value of \$121.6 million.

Portfolio	2014 YTD Market Value	2014 YTD Nominal Values	Yield to Maturity
Operating (Internally Managed)	\$169,247,054	\$169,313,000	1.02%
2009 Sales Tax – Total	253,971,430	252,215,478	1.14%
2009 Sales Tax (ACM Managed)	123,767,473	121,360,478	0.98%
2009 Sales Tax (Internally Managed)	130,203,957	130,855,000	1.28%
2005 Sales Tax (ACM Managed)	231,119	230,740	0.5%
Total	\$423,449,603	\$421,759,218	

State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$303,624,728 and bond funds totaling \$69,743,212 representing a total of \$373,367,940 invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of

Investment Update

GWINNETT COUNTY, GEORGIA

*Investment Update as of
June 30, 2014*

this pool accounts for only 3.43% of the \$10.9 billion managed by OTFS. The current yield at June 30, 2014 was 0.13%, compared to 0.12% at June 30, 2013.

Future Actions

Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

Due to the County's liquidity needs and the expected changes in interest rates, staff recommends expanding the contract with Atlanta Capital Management to include up to \$50 Million of operating funds. These investments would be kept to a shorter duration (less than 1 year) to provide liquidity.

