

gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
August 31, 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: September 15, 2014

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

This report, which includes unaudited information for the fiscal year through August 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 11
Non-departmental Budget Transfers Schedule	Page 47
Budget Adjustments by Fund Schedule	Page 49

Executive Summary

Notable events during August and early September included: 1) the continuation of fiscal year 2015 budget preparation and 2) Standard & Poor's reaffirmation of the County's AAA credit rating. Highlights from these activities are discussed below.

Fiscal Year 2015 Budget Preparation

The fiscal year 2015 budget planning process continues. As of the date of this report, all Departments and Elected Officials have submitted their fiscal year 2015 capital and operating budget requests. In early September, Departments and Elected Officials presented their business plans to the Chairman's Budget Review Team for consideration. Fiscal year 2015 business plan presentations have been recorded and are available for viewing on the [Budget Review Meetings](#) page on the County's website.

The Chairman's Budget Review Team is made up of four county residents who assist the Chairman in making recommendations for the budget. The citizen members are Mark Brock, Burt Manning, Roger Willis, and Latabia Woodward. Mr. Brock, a returning review team veteran, is building maintenance director for Gwinnett County Public Schools. Mr. Manning is a retired real estate appraiser and assessment administrator who has worked in six Georgia counties, Mr. Willis is a retired district manager from Jackson EMC, and Ms. Woodward works as a strategic planning principal for Georgia Power and serves as president of the Gwinnett County Alumnae Chapter of Delta Sigma Theta Sorority Inc.

With input from the Budget Review Team, the Chairman will present a proposed fiscal year 2015 budget to the Board of Commissioners by December 1st, in accordance with the County ordinance. The Board of Commissioners will review the proposed budget, and as required by state law, a public hearing will be held in December, at least one week before the formal adoption of the budget.

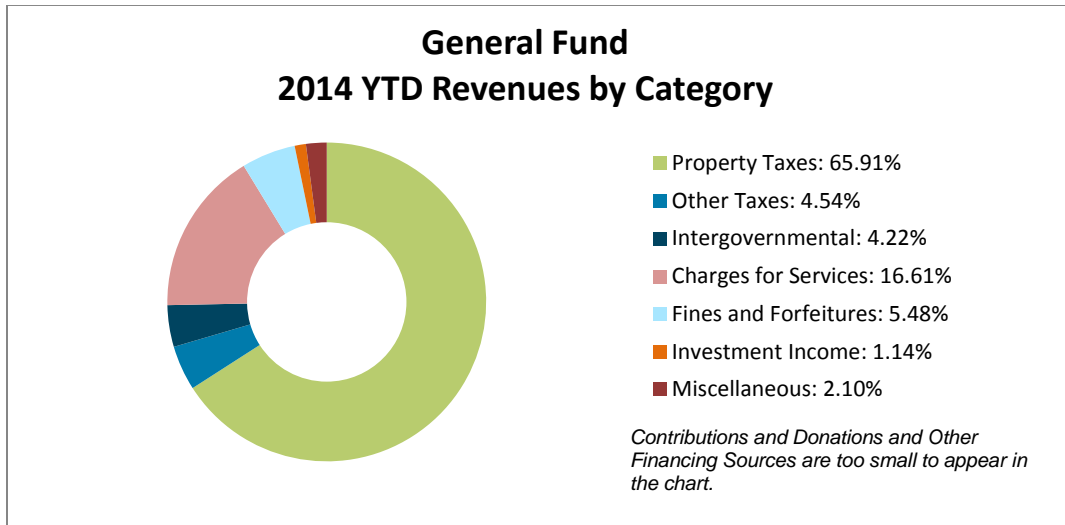
AAA Credit Rating Reaffirmed by Standard & Poor's

On September 2, 2014, Standard & Poor's reaffirmed Gwinnett County's AAA credit rating with a stable outlook. In its report, Standard & Poor's noted the County's very strong management, budgetary flexibility, liquidity, and debt and contingent liabilities profile as key drivers for its rating. Strong budgetary performance and an adequate local economy also contributed to the favorable assessment.

Gwinnett County has held the highest bond ratings from all three major rating agencies since 1997. Standard & Poor's reaffirmation of Gwinnett County's AAA rating is the result of a routine review process undertaken by rating agencies.

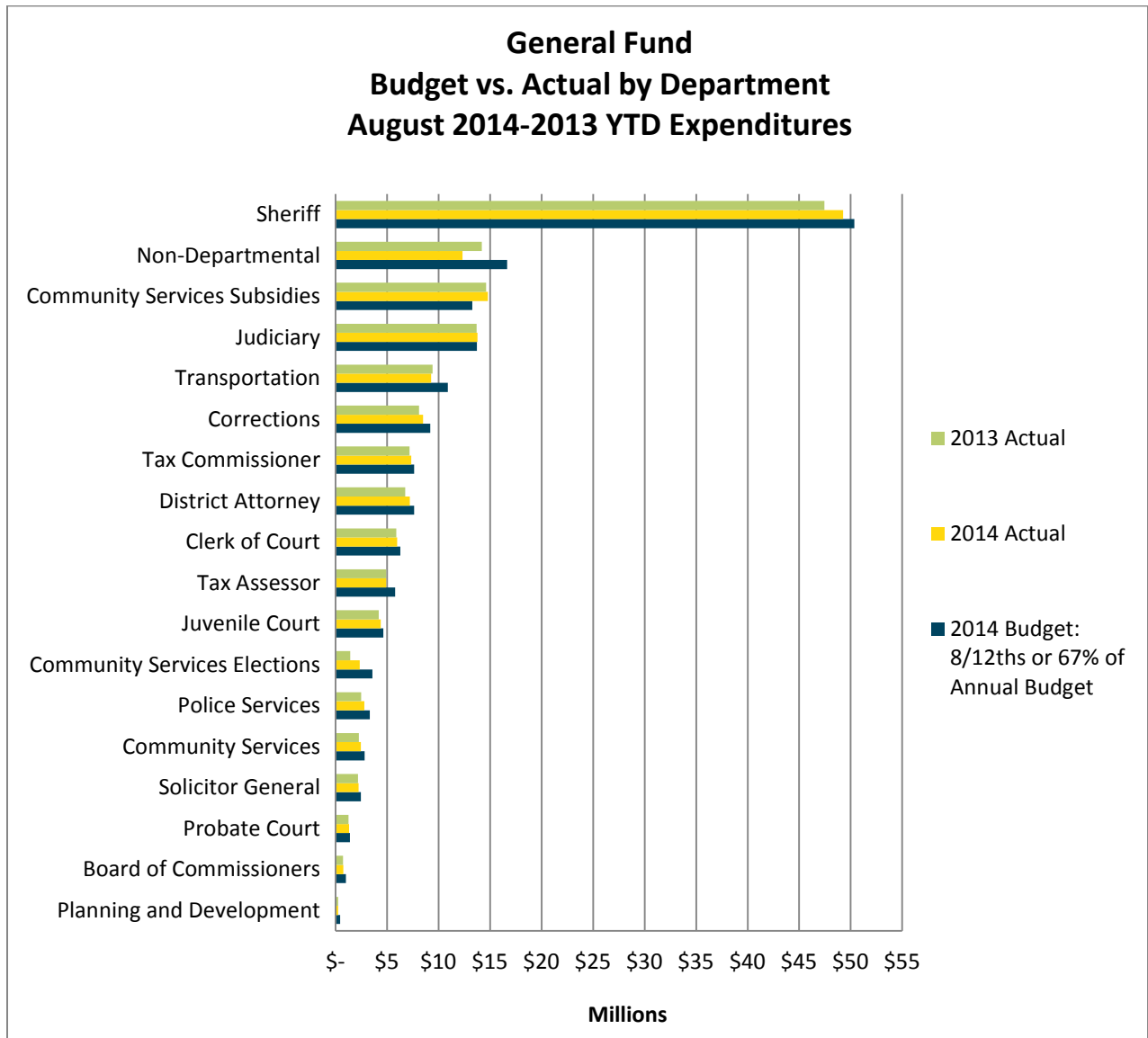
General Fund (page 11)

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.



Property taxes, including motor vehicle taxes, make up approximately 66 percent of year-to-date revenues in the General Fund, as shown in the chart above. This percentage is expected to increase in the coming months as 2014 property taxes are collected. Property taxes represent approximately 82 percent of the fund's current annual budget.

General Fund tax revenues are down approximately \$7.9 million from this time last year, primarily because a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously recorded in the General Fund are now being recorded in the service district funds.



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 12.

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.

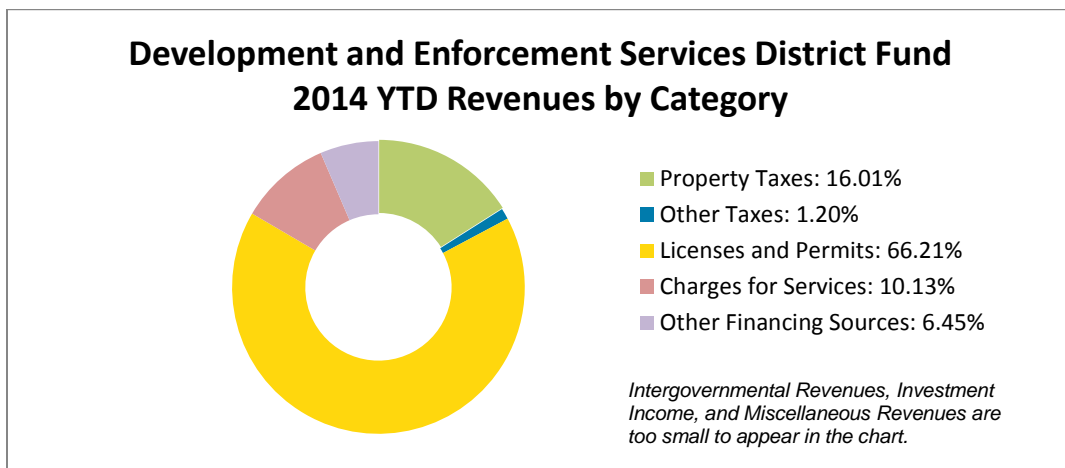
Community Services Subsidies are currently coming in over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy

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

Judiciary expenditures are coming in slightly over budget through the end of August. 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.

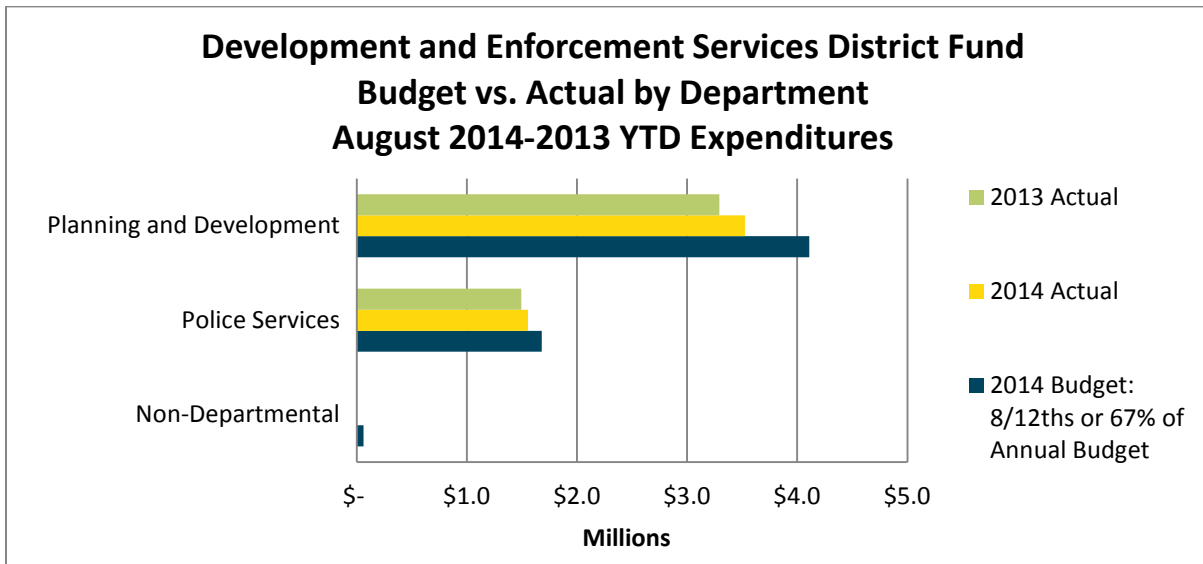
Development and Enforcement Services District Fund (page 14)

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



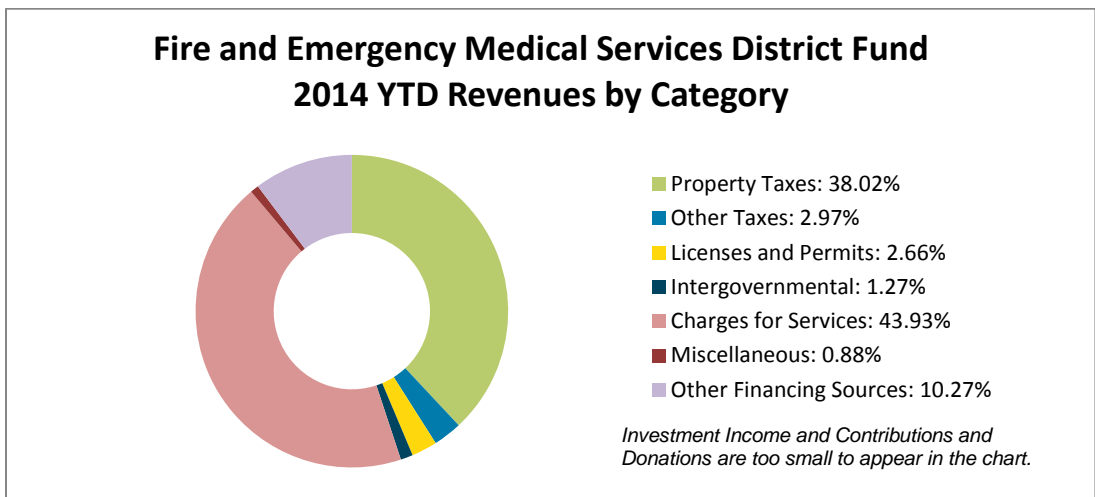
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

Revenues in the Development and Enforcement 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.



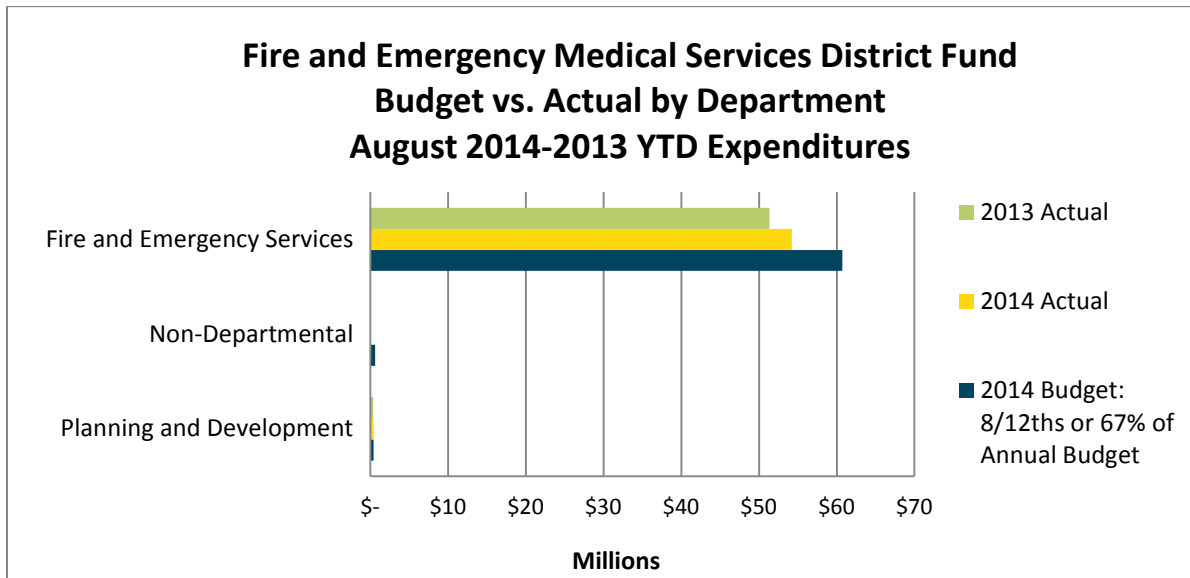
Fire and Emergency Medical Services District Fund (page 15)

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.



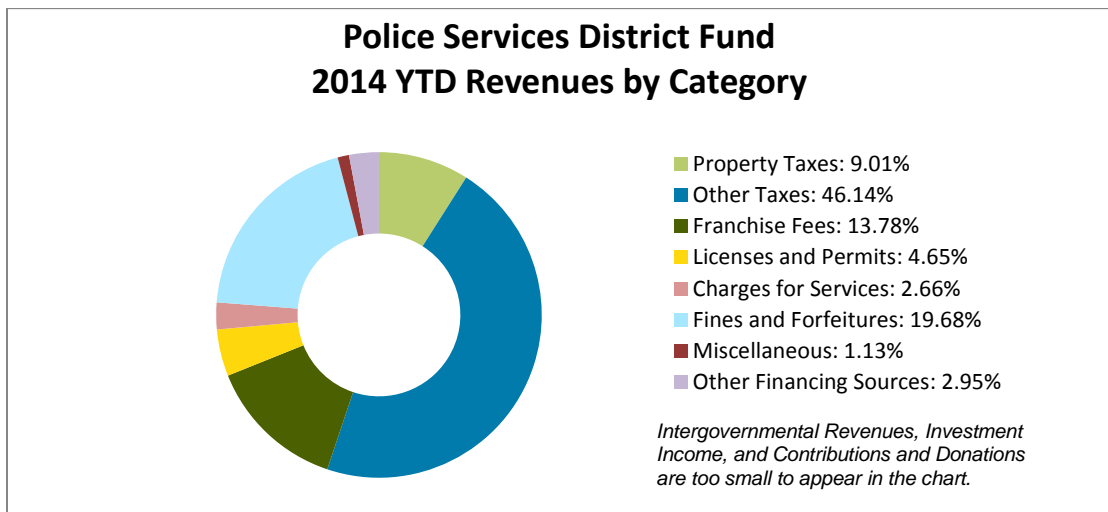
As expected this time of year, the Fire and Emergency Medical Services District Fund temporarily reflects negative equity, as shown on page 15. Equity will become positive in the coming months as property taxes are collected, at which time the main revenue source will shift to property taxes. Property taxes represent nearly 79 percent of the fund’s current annual budget.

Revenues in the Fire and Emergency Medical Services District Fund 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 17)

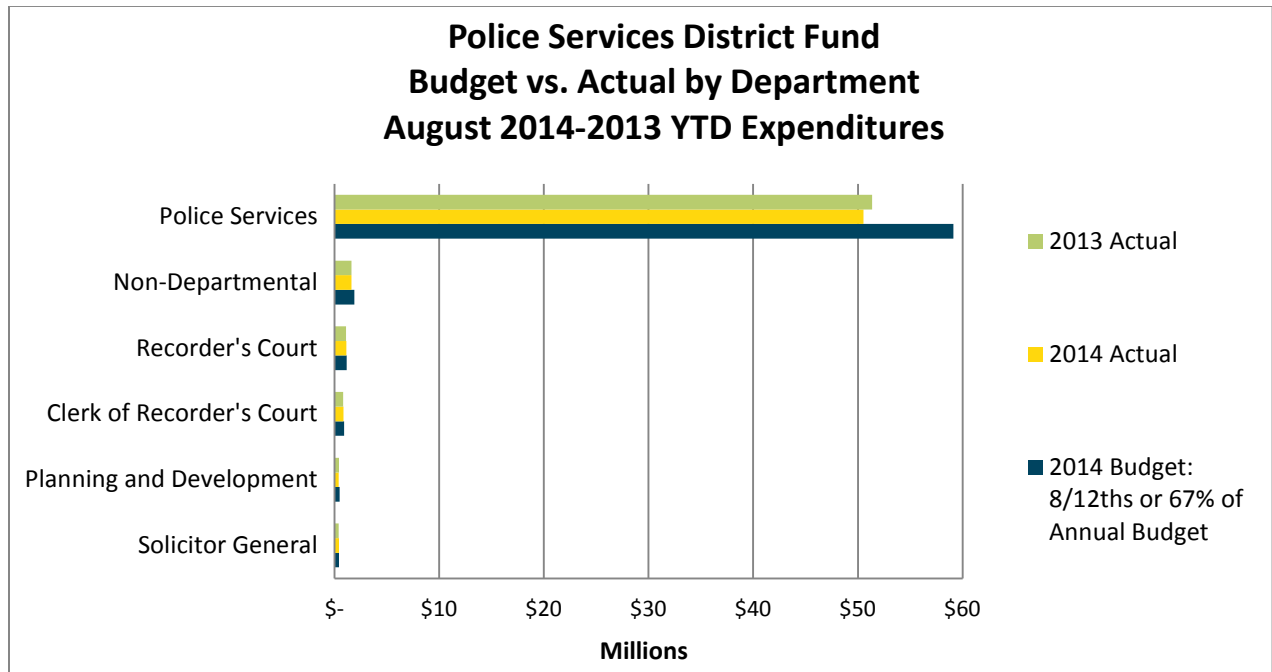
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

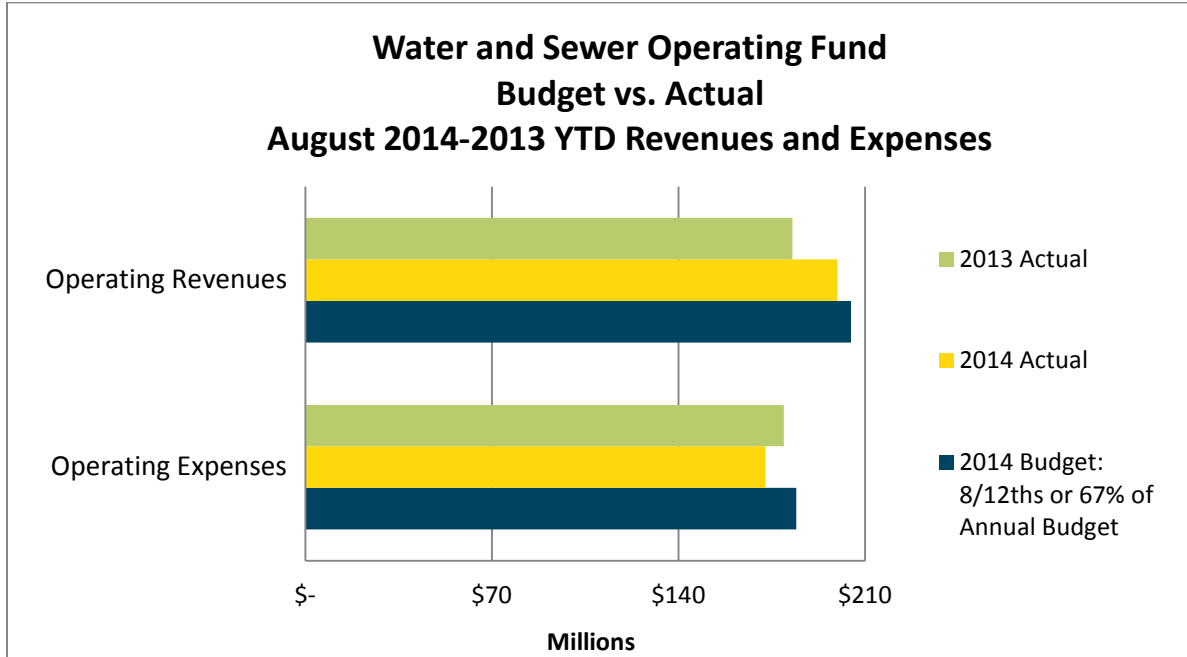
Although more than 46 percent of current year-to-date revenues collected are from other taxes, as shown in the chart at the bottom of the previous page, the main revenue sources will shift to property taxes and insurance premium taxes in the coming months as they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget.

Revenues in the Police Services District Fund, shown on page 17, 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 40)

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 August 2014 came in approximately \$16.9 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 5.4 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 August 2014 came in approximately \$6.8 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 2.5 percent, or \$5.1 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 outdoor water usage due to the recent dryer weather.
- 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 6.2 percent, or \$11.5 million, under budget based on the percentage of the fiscal year that has lapsed.

Although consumption of water has increased with summer outdoor water usage, 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 13) and the Stadium Fund (page 33). As a result, there are very few remaining expenditures in either of these funds.

As expected this time of year, the Street Lighting Fund (page 20) and the Stormwater Operating Fund (page 39) temporarily reflect negative equity. Equity will become positive in the coming months when fees, which are recorded as charges for services, are collected with property tax bills. Charges for services represent approximately 91.4 percent of the Street Lighting Fund's current annual budget and approximately 99.8 percent of the Stormwater Operating Fund's current annual budget.

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 136,199,450	\$ 136,199,450	\$ 136,199,450			
Revenues:						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 42,350,569	20.75%	\$ 50,248,601	24.55%
Intergovernmental	3,481,731	3,855,731	2,539,248	65.86%	1,880,082	58.79%
Charges for Services	25,435,019	25,435,019	9,981,732	39.24%	11,756,710	43.87%
Fines and Forfeitures	4,658,535	4,658,535	3,297,166	70.78%	3,062,971	58.37%
Investment Income	1,223,461	1,223,461	683,143	55.84%	192,513	60.25%
Contributions and Donations	83,661	94,111	61,657	65.52%	27,686	80.02%
Miscellaneous	1,401,814	1,401,814	1,259,837	89.87%	1,531,224	79.76%
Other Financing Sources	199,864	199,864	111,705	55.89%	145,421	72.88%
Total Revenues without Use of Fund Balance	240,561,726	240,946,176	60,285,057	25.02%	68,845,208	28.40%
Use of Fund Balance	742,500	551,303	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 241,497,479	\$ 60,285,057	24.96%	\$ 68,845,208	24.05%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 738,654	49.52%	\$ 715,877	59.96%
Tax Assessor	8,758,686	8,675,579	4,912,348	56.62%	4,905,171	56.62%
Tax Commissioner	11,408,689	11,453,689	7,357,227	64.23%	7,183,501	62.99%
Transportation	16,162,829	16,330,289	9,283,213	56.85%	9,418,567	59.96%
Planning and Development	654,445	654,445	260,312	39.78%	260,767	40.79%
Police Services	5,038,119	4,990,193	2,801,912	56.15%	2,491,522	55.14%
Corrections	13,787,765	13,777,922	8,490,408	61.62%	8,101,779	59.98%
Community Services	4,179,298	4,214,136	2,450,395	58.15%	2,272,221	55.86%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	625,650	74.47%	618,825	75.00%
Board of Health	1,489,896	1,489,896	1,117,422	75.00%	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,306	75.00%	41,306	75.00%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%	278,826	75.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%	168,750	75.00%
Library In-House Services	771,887	771,887	471,521	61.09%	452,762	59.17%
Library Subsidy	15,368,068	15,368,068	11,505,218	74.86%	11,338,551	75.00%
Mental Health	768,297	768,297	576,223	75.00%	576,223	75.00%
Total Community Services Subsidies	19,898,788	19,898,788	14,793,614	74.34%	14,602,214	74.39%
Community Services - Elections	5,374,669	5,352,518	2,336,830	43.66%	1,424,273	54.23%
Juvenile Court	6,326,012	6,949,506	4,385,591	63.11%	4,201,685	65.62%
Sheriff	73,391,448	74,131,341	48,320,886	65.18%	46,607,088	64.56%
Immigration Customs Enforcement	1,387,884	1,387,884	943,830	68.00%	828,256	63.20%
Clerk of Court	9,444,653	9,444,653	5,976,873	63.28%	5,898,831	64.08%
Judiciary	16,535,495	20,595,395	13,763,349	66.83%	13,701,494	68.61%
Probate Court	2,036,321	2,085,171	1,302,307	62.46%	1,254,739	62.14%
District Attorney	11,164,820	11,426,394	7,214,925	63.14%	6,768,698	64.11%
Solicitor General	3,654,887	3,668,987	2,235,582	60.93%	2,170,977	58.51%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 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	1,333,333	66.67%	1,497,553	66.67%
Contribution to Transit	3,995,299	3,995,299	2,663,533	66.67%	1,843,716	66.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,221,407	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	927,155	74.87%	895,822	75.20%
Other Miscellaneous	143,485	143,485	78,659	54.82%	129,510	33.06%
Other Post-Employment Benefit Reserve	-	7,674	-	0.00%	-	0.00%
Pauper Burial	90,000	155,000	91,555	59.07%	122,050	71.79%
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	807,300	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	223,130	-	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%	5,080,721	62.45%
Intangible Recording Contribution	-	-	-	-	1,083,670	53.85%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,409,997	98.29%
Other Governmental Agencies	76,911	285,646	168,405	58.96%	138,644	33.99%
Total Non-Departmental	30,607,939	24,969,110	12,309,312	49.30%	65,331,084	82.71%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 241,497,479	\$ 149,877,568	62.06%	\$ 198,138,744	69.20%
Projected Fund Balance December 31	\$ 135,456,950	\$ 135,648,147				
Fund Balance as of Report Date			\$ 46,606,939			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 755,218	12.89%	\$ 848,525	14.84%
Intergovernmental	18,817	18,817	18,041	95.88%	15,132	80.42%
Investment Income	100	100	12	12.00%	13	0.06%
TOTAL REVENUES	\$ 5,877,659	\$ 5,877,659	\$ 773,271	13.16%	\$ 863,670	15.00%
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			\$ 6,958,005			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 580,082	10.00%	\$ 201,009	3.66%
Licenses and Permits	2,533,782	2,536,782	2,231,783	87.98%	2,421,981	77.75%
Intergovernmental	-	-	16,646	-	-	-
Charges for Services	323,560	323,560	341,313	105.49%	290,792	86.30%
Investment Income	28,224	28,224	4,960	17.57%	1,693	56.43%
Miscellaneous	-	-	5,242	-	3,016	95.14%
Other Financing Sources	385,788	385,788	217,542	56.39%	430,074	52.55%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
TOTAL REVENUES	\$ 9,073,155	\$ 9,076,155	\$ 3,397,568	37.43%	\$ 6,208,077	49.18%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,165,435	\$ 3,525,778	57.19%	\$ 3,292,474	56.04%
Police Services	2,546,509	2,517,891	1,554,493	61.74%	1,494,226	62.53%
Non-Departmental	85,500	92,316	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,775,642	5,080,271	57.89%	4,786,700	56.89%
Contribution to Fund Balance	187,867	300,513	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,073,155	\$ 9,076,155	\$ 5,080,271	55.97%	\$ 4,786,700	37.92%
Projected Fund Balance December 31	\$ 5,420,544	\$ 5,533,190				
Fund Balance as of Report Date			\$ 3,549,974			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 7,722,357	10.25%	\$ 2,946,138	4.51%
Licenses and Permits	736,326	736,326	500,570	67.98%	464,329	59.65%
Intergovernmental	-	-	239,700	-	-	-
Charges for Services	14,211,977	14,211,977	8,275,245	58.23%	8,828,392	63.74%
Investment Income	-	-	16,498	-	7,069	20.95%
Contributions and Donations	-	-	100	-	745	-
Miscellaneous	27,024	77,761	165,686	213.07%	76,590	88.90%
Other Financing Sources	3,425,046	3,425,046	1,934,326	56.48%	3,822,878	57.45%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
TOTAL REVENUES	<u>\$ 93,724,919</u>	<u>\$ 93,775,656</u>	<u>\$ 18,854,482</u>	20.11%	<u>\$ 36,916,030</u>	34.35%
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 405,982	66.35%	\$ 382,979	64.10%
Fire and Emergency Services	91,980,421	91,081,388	54,207,808	59.52%	51,350,815	62.87%
Non-Departmental	920,200	952,906	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	92,646,178	54,613,790	58.95%	51,733,794	60.79%
Contribution to Fund Balance	212,414	1,129,478	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 93,724,919</u>	<u>\$ 93,775,656</u>	<u>\$ 54,613,790</u>	58.24%	<u>\$ 51,733,794</u>	48.14%
Projected Fund Balance December 31	<u>\$ 30,632,991</u>	<u>\$ 31,550,055</u>				
Fund Deficit as of Report Date			<u>\$ (5,338,731)</u>			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 3,243	57.88%	\$ 1,243	103.58%
Total Revenues without Use of Fund Balance	5,603	5,603	3,243	57.88%	1,243	103.58%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 23,750	\$ 3,243	13.65%	\$ 1,243	7.40%
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			\$ 797,640			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 22,571,395	42.91%	\$ 20,415,515	43.61%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	1,522,923	35.26%	1,436,535	33.36%
Intergovernmental	-	-	101,111	-	-	-
Charges for Services	1,271,328	1,271,328	873,168	68.68%	861,691	92.77%
Fines and Forfeitures	9,495,579	9,495,579	6,444,581	67.87%	5,674,046	62.12%
Investment Income	35,612	35,612	48,388	135.88%	16,735	49.59%
Contributions and Donations	-	-	7,319	-	-	-
Miscellaneous	182,545	208,395	371,415	178.23%	225,545	65.81%
Other Financing Sources	1,712,523	1,712,523	966,855	56.46%	1,911,439	71.45%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
TOTAL REVENUES	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 32,907,155</u>	34.00%	<u>\$ 58,041,506</u>	48.48%
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 396,444	53.61%	\$ 418,163	61.37%
Police Services	89,346,649	88,697,717	50,517,651	56.95%	51,365,508	63.00%
Recorder's Court	1,663,154	1,741,954	1,136,792	65.26%	1,103,620	66.78%
Solicitor General	640,056	640,056	424,195	66.27%	395,508	58.78%
Clerk of Recorder's Court	1,363,946	1,363,946	847,344	62.12%	812,033	62.52%
Non-Departmental	2,955,836	2,856,592	1,620,636	56.73%	1,620,636	32.40%
Total Appropriations without Contribution to Fund Balance	96,724,269	96,039,706	54,943,062	57.21%	55,715,468	61.33%
Contribution to Fund Balance	34,841	745,254	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 96,759,110</u>	<u>\$ 96,784,960</u>	<u>\$ 54,943,062</u>	56.77%	<u>\$ 55,715,468</u>	46.54%
Projected Fund Balance December 31	<u>\$ 37,896,795</u>	<u>\$ 38,607,208</u>				
Fund Balance as of Report Date			<u>\$ 15,826,047</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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 2,952,993	12.82%	\$ 3,372,283	14.23%
Intergovernmental	52,810	52,810	71,414	135.23%	63,044	119.38%
Charges for Services	3,957,486	3,957,486	3,114,151	78.69%	2,742,042	72.69%
Investment Income	29,121	29,121	19,246	66.09%	7,070	62.84%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,807,681	1,541,348	85.27%	1,504,274	80.40%
Other Financing Sources	-	-	-	-	2,261	-
TOTAL REVENUES	\$ 28,876,112	\$ 28,888,812	\$ 7,699,152	26.65%	\$ 7,690,974	26.15%
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,558,633	\$ 18,037,663	63.16%	\$ 16,935,025	57.26%
Support Services	141,362	141,362	79,249	56.06%	71,725	52.62%
Non-Departmental	15,000	20,929	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,720,924	18,116,912	63.08%	17,006,750	57.22%
Contribution to Fund Balance	1,787	167,888	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 28,888,812	\$ 18,116,912	62.71%	\$ 17,006,750	57.22%
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,803,505				
Fund Balance as of Report Date			\$ 4,217,857			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 8,204	7.01%	\$ 8,894	7.67%
Investment Income	3,681	3,681	1,325	36.00%	287	19.13%
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 9,529	7.90%	\$ 9,181	7.82%
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 53,005	84.80%	\$ 42,563	68.35%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	53,005	84.80%	42,563	68.35%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 53,005	43.94%	\$ 42,563	36.25%
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,161,722			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,820,952	\$ 386,771	5.67%	\$ 407,517	5.85%
Investment Income	6,098	6,098	4,064	66.64%	268	5.96%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,827,050	412,179	6.04%	407,785	5.85%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,464,865	\$ 412,179	5.52%	\$ 407,785	5.49%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,464,865	\$ 4,166,740	55.82%	\$ 4,001,707	53.91%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,464,865	\$ 4,166,740	55.82%	\$ 4,001,707	53.91%
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,291,101				
Fund Deficit as of Report Date			\$ (825,645)			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 441,140	55.25%	\$ 378,636	53.53%
Investment Income	1,721	1,721	1,253	72.81%	782	231.36%
Total Revenues without Use of Fund Balance	800,114	800,114	442,393	55.29%	379,418	53.62%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,904,434	\$ 1,904,434	\$ 442,393	23.23%	\$ 379,418	19.31%
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			\$ 2,427,997			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 50,356	72.45%	\$ 44,910	103.24%
Miscellaneous	7,800	7,800	5,215	66.86%	5,451	83.76%
Total Revenues without Use of Fund Balance	77,300	77,300	55,571	71.89%	50,361	100.71%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 55,571	68.18%	\$ 50,361	72.57%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 30,445	37.35%	\$ 41,634	60.00%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 30,445	37.35%	\$ 41,634	60.00%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 95,254			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 539,793	61.90%	\$ 555,808	63.52%
Investment Income	1,544	1,544	865	56.02%	909	61.38%
Miscellaneous	-	-	3,355	-	1,370	107.03%
Total Revenues without Use of Fund Balance	873,537	873,537	544,013	62.28%	558,087	63.58%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 544,013	43.86%	\$ 558,087	49.79%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 306,699	62.33%	\$ 273,275	61.40%
Solicitor General	748,406	748,406	347,648	46.45%	341,222	50.49%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 654,347	52.75%	\$ 614,497	54.82%
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,251,565			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 316	\$ 4,714	1491.77%	\$ 84,509	100.00%
Investment Income	533	533	240	45.03%	291	56.95%
Miscellaneous Revenue	-	-	-	-	23,559	-
Total Revenues without Use of Fund Balance	533	849	4,954	583.51%	108,359	127.45%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,316	\$ 4,954	2.30%	\$ 108,359	37.43%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,316	\$ 81,226	37.72%	\$ 70,284	24.28%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,316	\$ 81,226	37.72%	\$ 70,284	24.28%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 378,831			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 9,316,971	70.73%	\$ 7,687,367	54.59%
Investment Income	123,049	123,049	116,244	94.47%	72,196	123.08%
Miscellaneous	-	-	12,286	-	4,770	108.41%
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	9,445,501	71.05%	7,764,333	54.89%
Use of Fund Balance	4,665,885	4,450,809	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 17,745,658	\$ 9,445,501	53.23%	\$ 7,764,333	46.18%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,241,203	\$ 7,863,541	55.22%	\$ 7,286,282	54.50%
Non-Departmental	3,500,000	3,504,455	3,220,837	91.91%	3,133,742	91.04%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 17,745,658	\$ 11,084,378	62.46%	\$ 10,420,024	61.98%
Projected Fund Balance December 31	\$ 22,762,365	\$ 22,977,441				
Fund Balance as of Report Date			\$ 25,789,373			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 33,364	52.33%	\$ 40,163	59.19%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 33,364	52.33%	\$ 40,163	59.19%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 33,176	52.05%	\$ 39,550	58.29%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	33,176	52.05%	39,550	58.29%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 33,176	52.04%	\$ 39,550	58.29%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 103,531			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 67,366	\$ 191,448	284.19%	\$ 193,231	104.60%
Total Revenues without Use of Fund Balance	-	67,366	191,448	284.19%	193,231	104.60%
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>\$ 191,448</u>	17.11%	<u>\$ 193,231</u>	13.35%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 363,697	32.50%	\$ 197,878	13.67%
TOTAL APPROPRIATIONS	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 363,697</u>	32.50%	<u>\$ 197,878</u>	13.67%
Projected Fund Balance December 31	<u>\$ 1,924,727</u>	<u>\$ 1,992,093</u>				
Fund Balance as of Report Date			<u>\$ 2,871,630</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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	-	\$ 224,267	\$ 268,844	119.88%	\$ 254,485	100.00%
Miscellaneous	-	-	251	-	1,468	180.34%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	224,267	269,095	119.99%	486,929	190.73%
Use of Fund Balance	876,747	652,480	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 269,095</u>	30.69%	<u>\$ 486,929</u>	37.63%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 181,416	20.69%	\$ 450,522	34.82%
TOTAL APPROPRIATIONS	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 181,416</u>	20.69%	<u>\$ 450,522</u>	34.82%
Projected Fund Balance December 31	<u>\$ 2,107,256</u>	<u>\$ 2,331,523</u>				
Fund Balance as of Report Date			<u>\$ 3,071,682</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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 319,562	69.80%	\$ 299,778	72.12%
Total Revenues without Use of Fund Balance	457,814	457,814	319,562	69.80%	299,778	72.12%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 319,562	55.67%	\$ 299,778	55.97%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 188,961	32.92%	\$ 156,458	29.21%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 188,961	32.92%	\$ 156,458	29.21%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,197,093			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,426	\$ 75,397	247.80%	\$ 55,150	106.65%
Investment Income	232	232	108	46.55%	153	52.76%
Total Revenues without Use of Fund Balance	232	30,658	75,505	246.28%	55,303	106.35%
Use of Fund Balance	50,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 180,658	\$ 75,505	41.79%	\$ 55,303	21.97%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 180,658	\$ -	0.00%	\$ 112,356	44.64%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 180,658	\$ -	0.00%	\$ 112,356	44.64%
Projected Fund Balance December 31	\$ 114,708	\$ 14,708				
Fund Balance as of Report Date			\$ 240,213			

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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			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 129,567	\$ 154,754	119.44%	\$ 180,401	100.00%
Investment Income	881	881	402	45.63%	475	71.75%
Total Revenues without Use of Fund Balance	881	130,448	155,156	118.94%	180,876	99.90%
Use of Fund Balance	150,000	650,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,881	\$ 780,448	\$ 155,156	19.88%	\$ 180,876	17.60%
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 780,448	\$ 185,753	23.80%	\$ 358,292	34.86%
TOTAL APPROPRIATIONS	\$ 150,881	\$ 780,448	\$ 185,753	23.80%	\$ 358,292	34.86%
Projected Fund Balance December 31	\$ 503,740	\$ 3,740				
Fund Balance as of Report Date			\$ 623,143			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Fines and Forfeitures	-	-	5,003	-	-	0.00%
Investment Income	164	164	84	51.22%	95	67.38%
Other Financing Sources	-	2,025	2,025	100.00%	-	-
Total Revenues without Use of Fund Balance	<u>164</u>	<u>2,189</u>	<u>7,112</u>	<u>324.90%</u>	<u>95</u>	<u>67.38%</u>
Use of Fund Balance	108,636	141,311	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 108,800</u>	<u>\$ 143,500</u>	<u>\$ 7,112</u>	<u>4.96%</u>	<u>\$ 95</u>	<u>0.06%</u>
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 143,500	\$ 10,500	7.32%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 108,800</u>	<u>\$ 143,500</u>	<u>\$ 10,500</u>	<u>7.32%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	<u>\$ 32,831</u>	<u>\$ 156</u>				
Fund Balance as of Report Date			<u>\$ 138,079</u>			

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STADIUM FUND (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are 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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 618,891	75.02%	\$ 580,243	72.53%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	491,066	50.37%	474,141	48.33%
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	1,509,957	68.63%	1,454,384	66.68%
Use of Fund Balance	489,056	489,056	-	0.00%	-	-
TOTAL REVENUES	\$ 2,689,056	\$ 2,689,056	\$ 1,509,957	56.15%	\$ 1,454,384	66.68%
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 20,111	64.53%	\$ 26,780	68.61%
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	\$ 2,678,001	99.59%	\$ 2,142,870	99.39%
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 111,742			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 4,929,419	71.39%	\$ 4,461,108	67.53%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	755	9.44%	4,841	56.19%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	4,930,174	71.32%	4,465,949	67.51%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 7,103,673	\$ 4,930,174	69.40%	\$ 4,465,949	62.36%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 1,590,089	73.30%	\$ 1,548,538	69.70%
Gwinnett Center Debt	4,934,405	4,934,405	1,324,703	26.85%	1,362,728	27.58%
TOTAL APPROPRIATIONS	\$ 7,103,673	\$ 7,103,673	\$ 2,914,792	41.03%	\$ 2,911,266	40.65%
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 8,699,461			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 103,177	76.43%	\$ 104,543	75.21%
Miscellaneous - Rents	714,350	714,350	521,557	73.01%	459,521	65.91%
Total Revenues without Use of Net Position	849,350	849,350	624,734	73.55%	564,064	67.46%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 860,781	\$ 860,781	\$ 624,734	72.58%	\$ 564,064	66.79%
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 482,341	56.04%	\$ 442,134	52.35%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 860,781	\$ 482,341	56.04%	\$ 442,134	52.35%
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 792,442			

* 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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 687,054	\$ 687,054	\$ 687,054			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 2,365,569	64.91%	\$ 2,505,843	59.64%
Investment Income	12,321	12,321	2,071	16.81%	1,208	38.24%
Miscellaneous	273,700	273,700	130,710	47.76%	265,678	990.01%
Other Financing Sources	3,995,299	3,995,299	2,663,533	66.67%	1,843,716	66.19%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 5,161,883	65.13%	\$ 4,616,445	65.79%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 31,048	39.98%	\$ 49,407	67.17%
Transportation	7,805,369	7,805,369	3,938,729	50.46%	3,816,736	49.65%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	3,969,777	50.36%	3,866,143	49.81%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 3,969,777	50.09%	\$ 3,866,143	49.81%
Projected Net Position December 31	\$ 729,975	\$ 729,975				
Net Position as of Report Date			\$ 1,879,160			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 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	28,144,643	69.79%	28,947,704	68.92%
Investment Income	374,002	374,002	152,523	40.78%	116,641	54.25%
Miscellaneous	50	50	910	1820.00%	462	29.96%
TOTAL REVENUES	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 28,674,583</u>	69.22%	<u>\$ 29,466,793</u>	68.55%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 860,603	50.01%	\$ 979,268	50.21%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	22,438,193	58.51%	23,104,120	57.86%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	23,298,796	58.15%	24,083,388	57.50%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 23,298,796</u>	56.25%	<u>\$ 24,083,388</u>	56.03%
Projected Net Position December 31	\$ 9,854,042	\$ 9,868,773				
Net Position as of Report Date			\$ 13,889,525			

* 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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 2,129,227	6.93%	\$ 2,182,037	7.20%
Investment Income	37,523	37,523	11,464	30.55%	6,465	39.18%
Miscellaneous	14,000	14,000	22,595	161.39%	17,049	89.67%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 2,163,286	7.03%	\$ 2,205,551	7.27%
Appropriations:						
Planning and Development	\$ 486,813	\$ 442,166	\$ 217,546	49.20%	\$ 269,155	57.12%
Water Resources*	20,457,221	20,423,216	12,416,714	60.80%	19,108,010	64.64%
Non-Departmental	30,000	31,580	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,896,962	12,634,260	60.46%	19,377,165	64.34%
Working Capital Reserve	9,790,766	9,867,838	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 12,634,260	41.07%	\$ 19,377,165	63.85%
Projected Net Position December 31	\$ 18,341,911	\$ 18,418,983				
Net Position as of Report Date			\$ (1,919,829)			

* 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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 187,410,919	63.63%	\$ 170,950,236	60.54%
Investment Income	99,789	99,789	80,872	81.04%	30,868	61.74%
Contributions and Donations	12,000,000	12,000,000	11,913,697	99.28%	11,381,732	94.85%
Miscellaneous	404,000	404,000	199,307	49.33%	383,965	63.41%
TOTAL REVENUES	\$ 307,049,789	\$ 307,049,789	\$ 199,604,795	65.01%	\$ 182,746,801	61.94%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 746,324	60.48%	\$ 771,205	64.32%
Water Resources*	276,042,016	274,940,706	171,929,047	62.53%	178,709,481	61.52%
Non-Departmental	50,000	90,905	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	276,265,705	172,675,371	62.50%	179,480,686	61.48%
Working Capital Reserve	29,723,679	30,784,084	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 307,049,789	\$ 307,049,789	\$ 172,675,371	56.24%	\$ 179,480,686	60.83%
Projected Net Position December 31	\$ 63,650,868	\$ 64,711,273				
Net Position as of Report Date			\$ 60,856,613			

* 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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 33,799,558	66.67%	\$ 33,135,700	66.64%
Investment Income	15,382	15,382	9,992	64.96%	-	-
Miscellaneous	1,541,624	1,541,624	1,018,347	66.06%	1,110,220	69.16%
Total Revenues without Use of Net Position	52,254,316	52,254,316	34,827,897	66.65%	34,245,920	66.72%
Use of Net Position	558,682	-	-	-	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 52,254,316	\$ 34,827,897	66.65%	\$ 34,245,920	66.72%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 2,131,409	52.37%	\$ 2,045,100	49.43%
Financial Services	7,526,611	7,388,632	4,587,567	62.09%	4,450,096	61.29%
Human Resources	3,174,717	3,141,274	1,746,622	55.60%	1,671,394	62.17%
Information Technology	26,103,925	25,474,922	15,828,638	62.13%	15,688,295	66.41%
Law	1,951,765	1,910,974	1,020,268	53.39%	996,778	54.54%
Support Services	9,173,095	9,132,189	5,157,080	56.47%	5,178,144	60.10%
Non-Departmental	717,000	748,750	166,664	22.26%	145,012	14.54%
Total Appropriations without Working Capital Reserve	52,812,998	51,866,983	30,638,248	59.07%	\$ 30,174,819	61.39%
Working Capital Reserve	-	387,333	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 52,254,316	\$ 30,638,248	58.63%	\$ 30,174,819	58.79%
Projected Net Position December 31	\$ 12,441,207	\$ 13,387,222				
Net Position as of Report Date			\$ 17,189,538			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 666,676	66.67%	\$ 666,682	66.67%
Investment Income	9,839	9,839	1,797	18.26%	3,476	154.49%
Total Revenues without Use of Net Position	1,009,854	1,009,854	668,473	66.20%	670,158	66.86%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 1,051,741	\$ 668,473	63.56%	\$ 670,158	33.50%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 381,094	36.23%	\$ 364,821	18.23%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 1,051,741	\$ 381,094	36.23%	\$ 364,821	18.23%
Projected Net Position December 31	\$ 2,223,951	\$ 2,223,951				
Net Position as of Report Date			\$ 2,553,217			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 3,592,471	56.91%	\$ 3,998,561	68.87%
Miscellaneous	296,611	296,611	266,317	89.79%	412,446	118.02%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 3,858,788	58.38%	\$ 4,411,007	71.66%
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 3,692,757	61.82%	\$ 3,722,819	64.23%
Non-Departmental	-	12,984	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	3,692,757	61.69%	3,722,819	64.18%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 3,692,757	55.87%	\$ 3,722,819	60.48%
Projected Net Position December 31	\$ 2,403,771	\$ 2,477,557				
Net Position as of Report Date			\$ 2,020,139			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 24,880,965	61.06%	\$ 22,009,529	62.13%
Investment Income	147,199	147,199	98,867	67.17%	65,916	60.44%
Miscellaneous	-	-	279,712	-	161,635	161.64%
Total Revenues without Use of Net Position	40,898,129	40,898,129	25,259,544	61.76%	22,237,080	62.36%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 48,115,762</u>	<u>\$ 48,115,762</u>	<u>\$ 25,259,544</u>	<u>52.50%</u>	<u>\$ 22,237,080</u>	<u>52.34%</u>
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 28,849,047	59.96%	\$ 26,602,522	62.62%
TOTAL APPROPRIATIONS	<u>\$ 48,115,762</u>	<u>\$ 48,115,762</u>	<u>\$ 28,849,047</u>	<u>59.96%</u>	<u>\$ 26,602,522</u>	<u>62.62%</u>
Projected Net Position December 31	\$ 24,210,394	\$ 24,210,394				
Net Position as of Report Date			\$ 27,838,524			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 2,333,438	66.67%	\$ 2,885,462	66.67%
Investment Income	144,389	144,389	94,255	65.28%	63,093	138.67%
Miscellaneous	-	-	257,966	-	18,967	101.68%
Total Revenues without Use of Net Position	3,644,396	3,644,396	2,685,659	73.69%	2,967,522	67.53%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,857,197	\$ 6,857,197	\$ 2,685,659	39.17%	\$ 2,967,522	44.87%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 4,459,683	65.04%	\$ 4,290,894	64.89%
TOTAL APPROPRIATIONS	\$ 6,857,197	\$ 6,857,197	\$ 4,459,683	65.04%	\$ 4,290,894	64.89%
Projected Net Position December 31	\$ 20,645,784	\$ 20,645,784				
Net Position as of Report Date			\$ 22,084,561			

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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 08/31/2014	Actuals YTD as of 08/31/2014	% Actual to Current Budget	Actuals YTD as of 08/31/2013	% Actual to 08/31/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 2,675,724	66.90%	\$ 2,238,488	66.67%
Investment Income	65,756	65,756	45,323	68.93%	31,432	88.54%
Miscellaneous	-	-	6,995	-	1,300	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	2,728,042	67.10%	2,271,220	66.93%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 6,302,737</u>	<u>\$ 6,302,737</u>	<u>\$ 2,728,042</u>	43.28%	<u>\$ 2,271,220</u>	43.43%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 2,716,114	43.09%	\$ 2,256,951	43.16%
TOTAL APPROPRIATIONS	<u>\$ 6,302,737</u>	<u>\$ 6,302,737</u>	<u>\$ 2,716,114</u>	43.09%	<u>\$ 2,256,951</u>	43.16%
Projected Net Position December 31	\$ 8,300,842	\$ 8,300,842				
Net Position as of Report Date			\$ 10,549,891			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 08/31/2014

General Fund	Amount	Description
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
	(45,000)	Transferred to Tax Commissioner
	(73,574)	Transferred to Juvenile Court
	(261,574)	Transferred to District Attorney
	(65,000)	Transferred to Pauper Burial
	(30,000)	Transferred to Other Governmental Agencies
<i>Subtotal</i>	(625,148)	
Prisoner Medical Reserve	(38,700)	Transferred to Corrections
	(739,893)	Transferred to Sheriff
<i>Subtotal</i>	(778,593)	
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	(128,500)	Transferred to Juvenile Court
	(1,250,100)	Transferred to Judiciary
	(14,100)	Transferred to Solicitor General
<i>Subtotal</i>	(1,392,700)	
Court Interpreter's Reserve	(65,120)	Transferred to Juvenile Court
	(276,000)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(341,870)	
Total General Fund Transfers Out of Non-Departmental Reserves	\$ (6,076,511)	
<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	65,120	Transferred from Court Interpreter's Reserve
	128,500	Transferred from Court Reporter's Reserve
	356,300	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	623,494	
Sheriff	739,893	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	739,893	
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	14,100	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	14,100	
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	\$ 6,076,511	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 08/31/2014

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 08/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - August	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.
Use of Fund Balance	742,500	551,303	(191,197)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$365,293). 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.
<i>Subtotal</i>			193,253	
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	
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	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - August	Difference (Adjustments YTD)	Description
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	
Street Lighting Fund (002)				
Charges for Services	6,803,751	6,820,952	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 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.
<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	4,450,809	(215,076)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$215,076).
<i>Subtotal</i>			(215,076)	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - August	Difference (Adjustments YTD)	Description
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>			-	
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			\$ 323,992	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 08/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - August	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	16,330,289	167,460	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 (\$102,540).
Police Services	5,038,119	4,990,193	(47,926)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$53,737). 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	13,777,922	(9,843)	\$38,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$48,543).
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	6,949,506	623,494	\$623,494 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	74,131,341	739,893	\$739,893 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	3,668,987	14,100	\$14,100 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	1,221,407	(778,593)	See Non-departmental Budget Transfers Schedule for detail (\$778,593).
Other Post-Employment Benefit Reserve	-	7,674	7,674	GCID 20140039 Approval to execute 90 day job vacancy policy \$7,674.
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	807,300	(1,392,700)	See Non-departmental Budget Transfers Schedule for detail (\$1,392,700).
Court Interpreter's Reserve	565,000	223,130	(341,870)	See Non-departmental Budget Transfers Schedule for detail (\$341,780).
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>			193,253	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - August	Difference (Adjustments YTD)	Description
Development and Enforcement Services District Fund (104)				
Planning and Development	6,253,279	6,165,435	(87,844)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$87,844).
Police Services	2,546,509	2,517,891	(28,618)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$28,618).
Non-Departmental	85,500	92,316	6,816	GCID 20140039 Approval to execute 90 day job vacancy policy \$6,816.
Contributions to Fund Balance	187,867	300,513	112,646	GCID 20140039 Approval to execute 90 day job vacancy policy \$109,646. 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	91,081,388	(899,033)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$941,845). 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	952,906	32,706	GCID 20140039 Approval to execute 90 day job vacancy policy \$32,706.
Contributions to Fund Balance	212,414	1,129,478	917,064	GCID 20140039 Approval to execute 90 day job vacancy policy \$909,139. 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	88,697,717	(648,932)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$689,207). \$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	2,856,592	(99,244)	See Non-departmental Budget Transfers Schedule for detail (\$119,075). GCID 20140039 Approval to execute 90 day job vacancy policy \$19,831.
Contributions to Fund Balance	34,841	745,254	710,413	GCID 20140039 Approval to execute 90 day job vacancy policy \$684,563. 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	28,558,633	(159,330)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$159,330).
Non-Departmental	15,000	20,929	5,929	GCID 20140039 Approval to execute 90 day job vacancy policy \$5,929.
Contributions to Fund Balance	1,787	167,888	166,101	GCID 20140039 Approval to execute 90 day job vacancy policy \$153,401. 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 - August	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	14,241,203	(219,531)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$219,531).
Non-Departmental	3,500,000	3,504,455	4,455	GCID 20140039 Approval to execute 90 day job vacancy policy \$4,455.
<i>Subtotal</i>			(215,076)	
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	1,720,795	(15,036)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,036).
Non-Departmental	-	305	305	GCID 20140039 Approval to execute 90 day job vacancy policy \$305.
Working Capital Reserve	1,340,304	1,355,035	14,731	GCID 20140039 Approval to execute 90 day job vacancy policy \$14,731.
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - August	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	20,423,216	(34,005)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$34,005).
Non-Departmental	30,000	31,580	1,580	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,580.
Working Capital Reserve	9,790,766	9,867,838	77,072	GCID 20140039 Approval to execute 90 day job vacancy policy \$77,072.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Water Resources	276,042,016	274,940,706	(1,101,310)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,101,310).
Non-Departmental	50,000	90,905	40,905	GCID 20140039 Approval to execute 90 day job vacancy policy \$40,905.
Working Capital Reserve	29,723,679	30,784,084	1,060,405	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,060,405.
<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	7,388,632	(137,979)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$137,979).
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	25,474,922	(629,003)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$629,003).
Law	1,951,765	1,910,974	(40,791)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$40,791).
Support Services	9,173,095	9,132,189	(40,906)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$40,906).
Non-Departmental	717,000	748,750	31,750	GCID 20140039 Approval to execute 90 day job vacancy policy \$31,750.
Working Capital Reserve	-	387,333	387,333	GCID 20140039 Approval to execute 90 day job vacancy policy \$387,333.
<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			\$ 323,992	