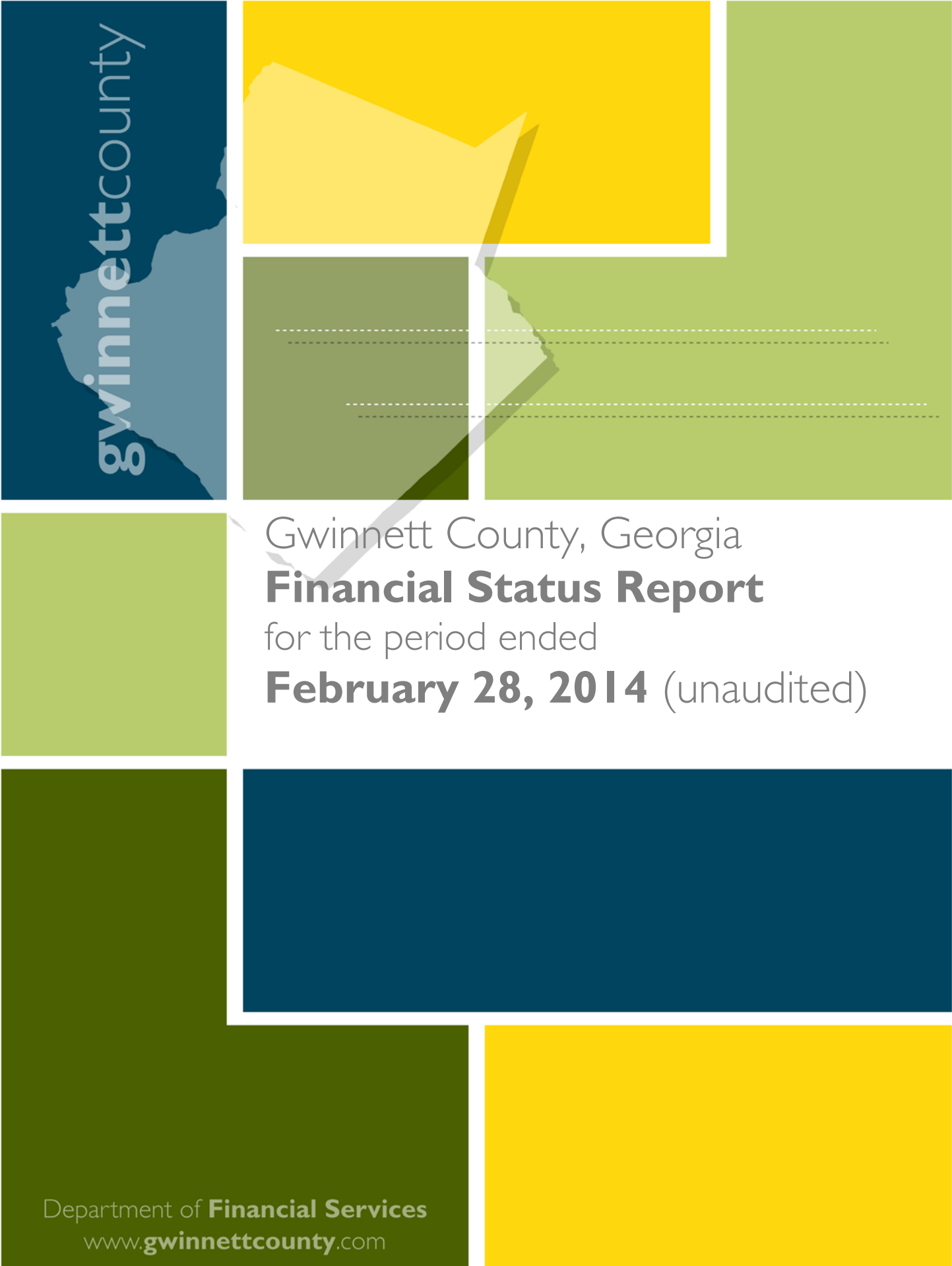




gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**February 28, 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

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

**DATE:** March 17, 2014

**SUBJECT:** Monthly Financial Report for the Period Ended February 28, 2014

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

This report includes:

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

# Executive Summary

Notable events during February and early March included the finalization of the 2013 tax digest and initial preparations for the fiscal year 2015 budget process. Highlights from these activities are discussed below.

## 2013 Tax Digest

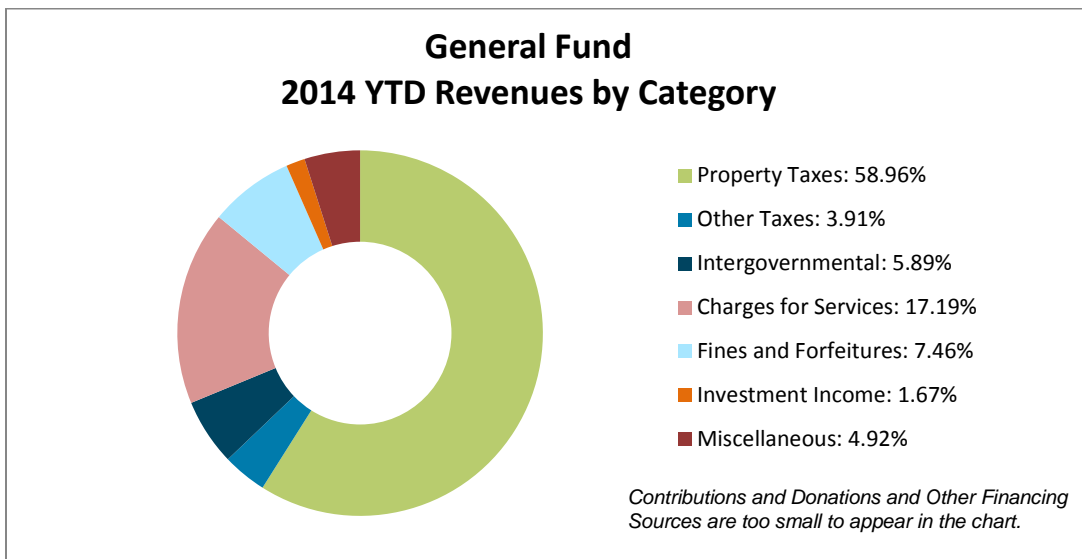
During the month of February, the Tax Assessor's Office finalized the 2013 property tax digest – the final net countywide digest was \$23.6 billion. For countywide and each of the service districts, the final net digest amount differs approximately 1 percent or less from the estimated digest values that were used to develop the 2013 budget.

## 2015 Budget Preparation

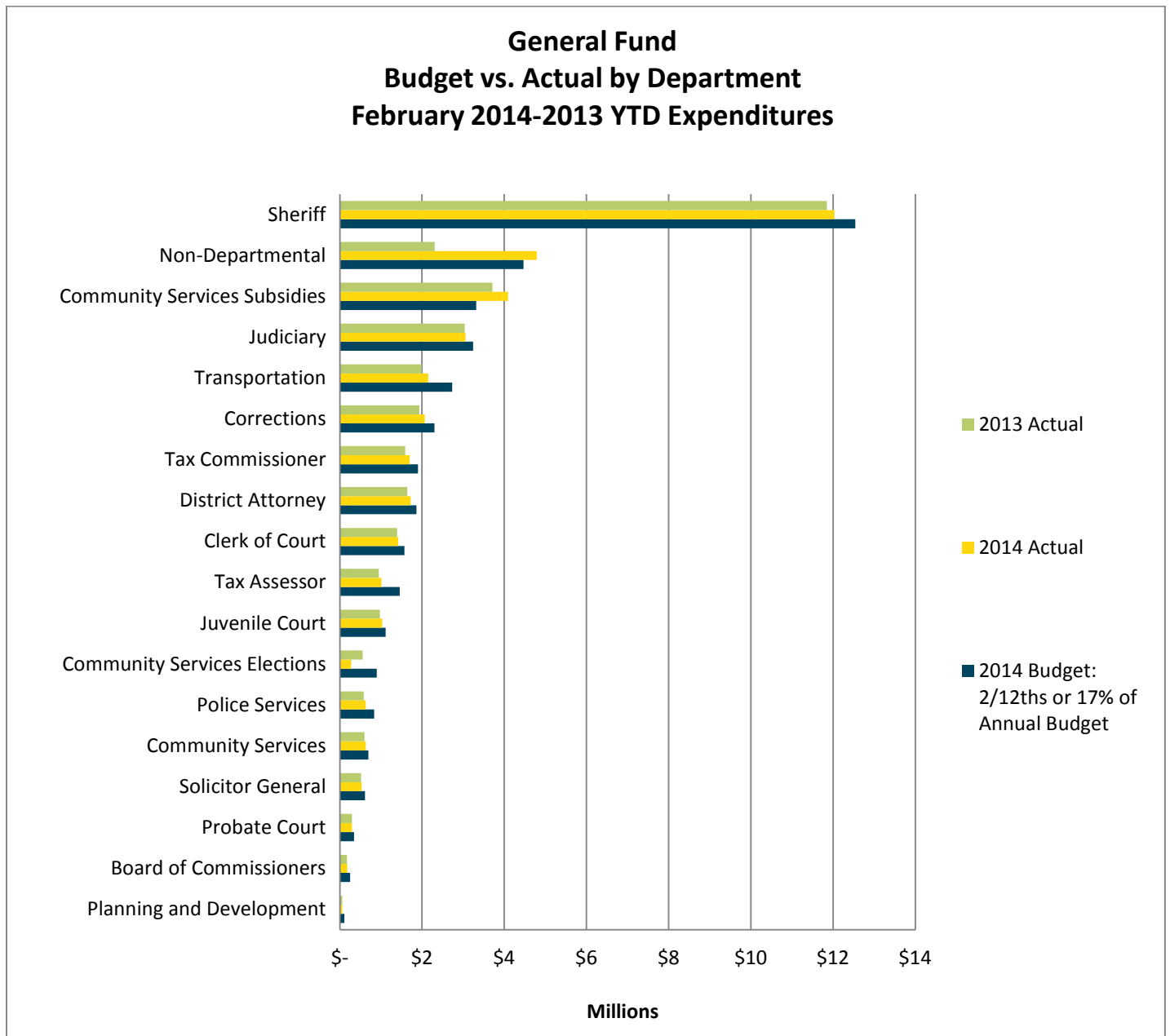
In preparation of the fiscal year 2015 budget process, departments have submitted their capital technology requests. Departments are expected to submit their Capital Improvement Plan (CIP) budgets by the end of April.

# General Fund (page 9)

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



Current year motor vehicle taxes and prior year property taxes make up approximately 59 percent of year-to-date revenues in the General Fund. Real and personal property taxes will be billed and collected later in the year.

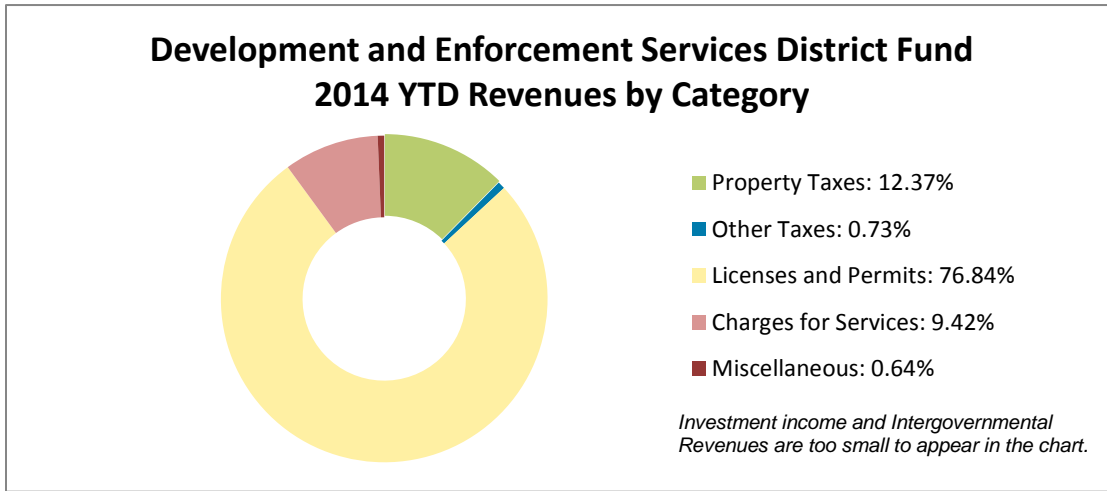


Non-departmental actual and budgeted expenditures for 2013 in the graph above exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown in the FY 2013 Actuals column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

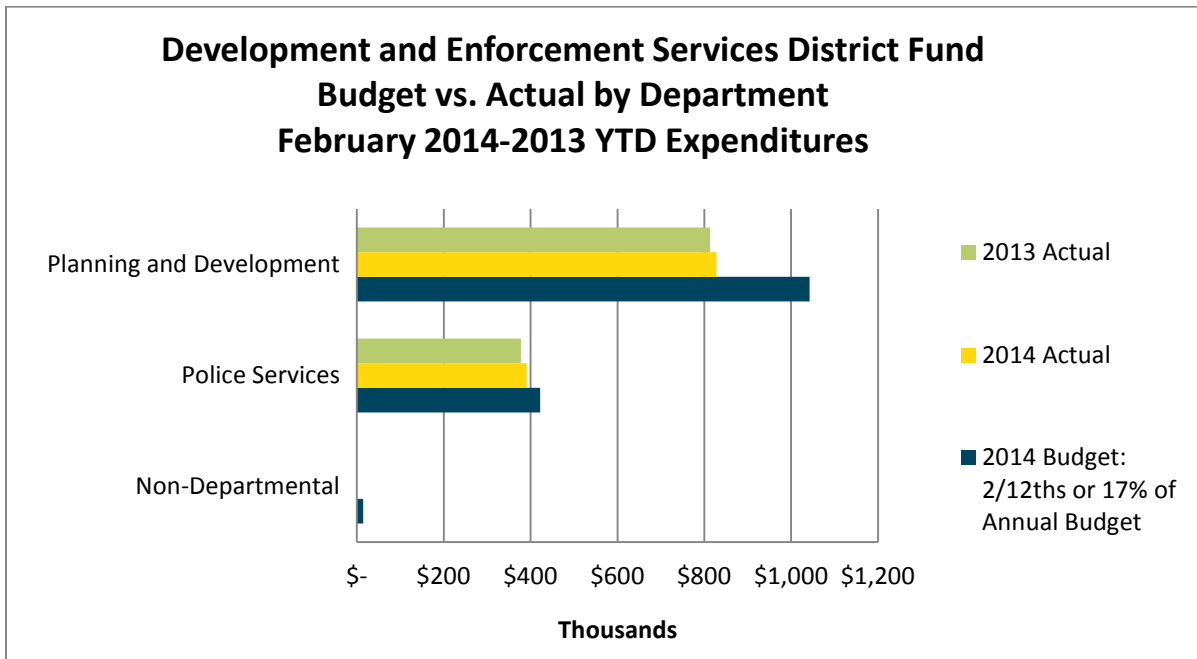
Community Services Subsidies are slightly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2014.

# Development and Enforcement Services District Fund (page 12)

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

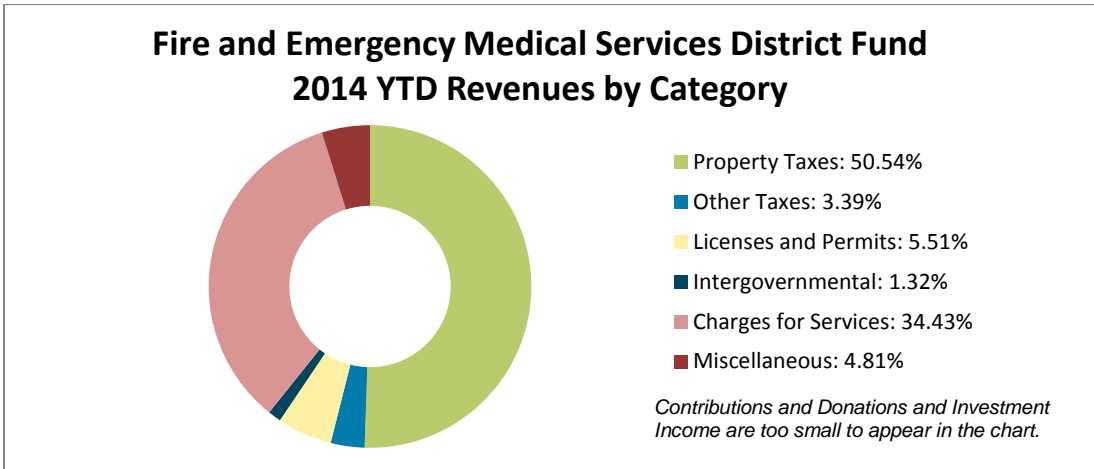


Year-to-date revenues are significantly less than the same period in 2013, primarily because 2013 included a one-time transfer to establish a 3-month reserve. Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

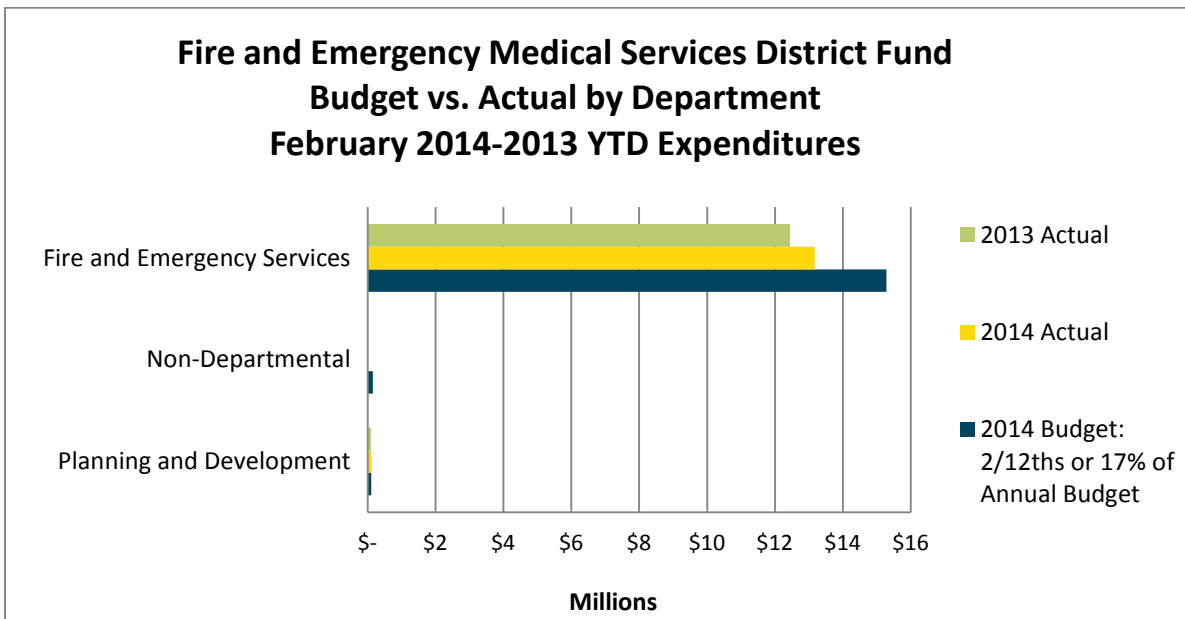


# Fire and Emergency Medical Services District Fund (page 13)

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

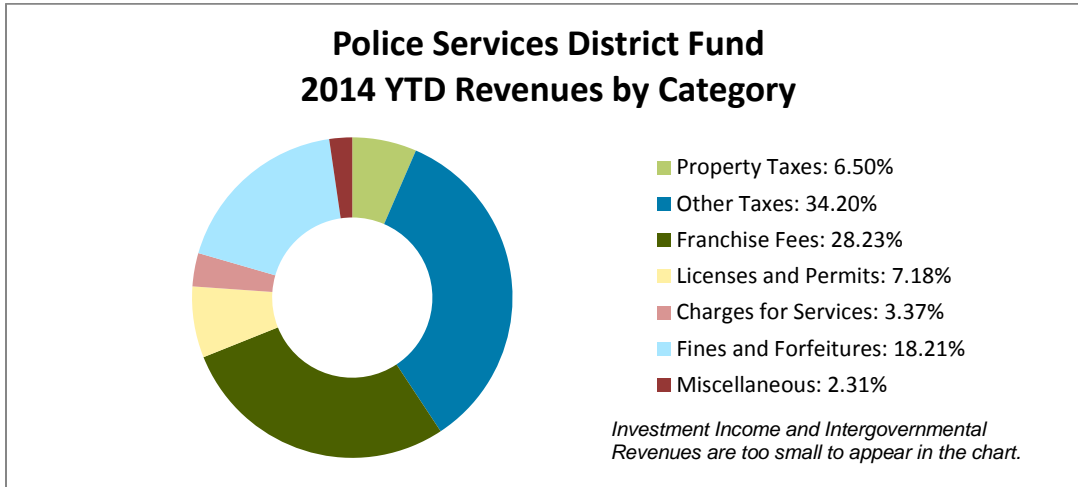


Year-to-date revenues are significantly less than the same period in 2013, primarily because 2013 included a one-time transfer to establish a 3-month reserve. Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund's current annual budget.



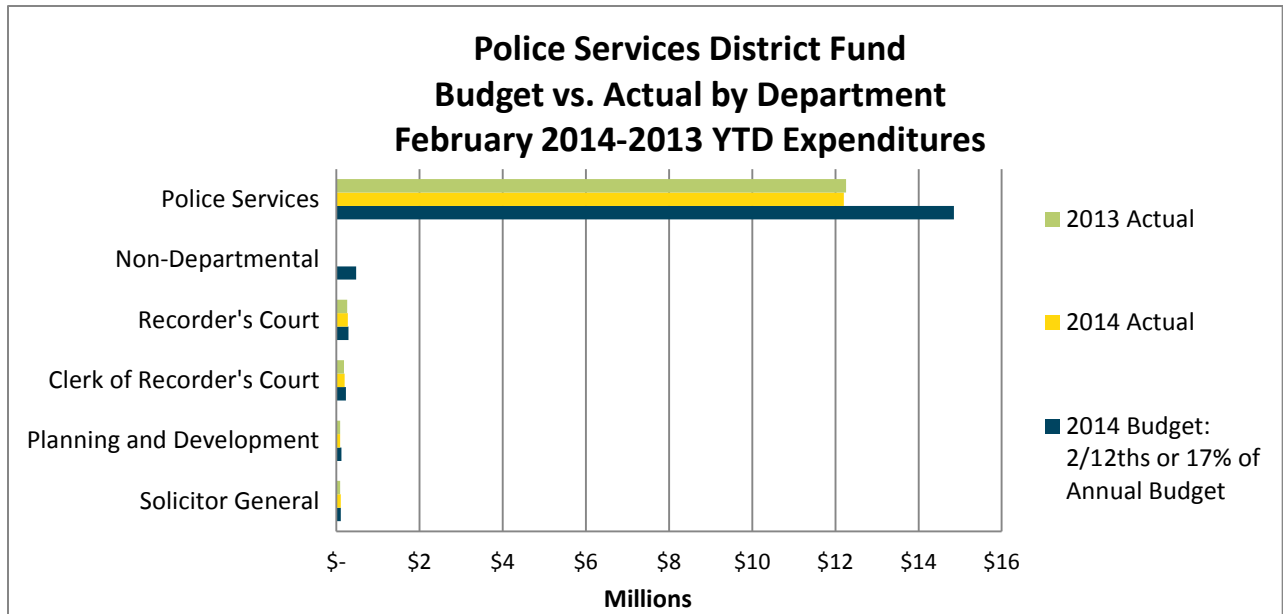
# Police Services District Fund (page 15)

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



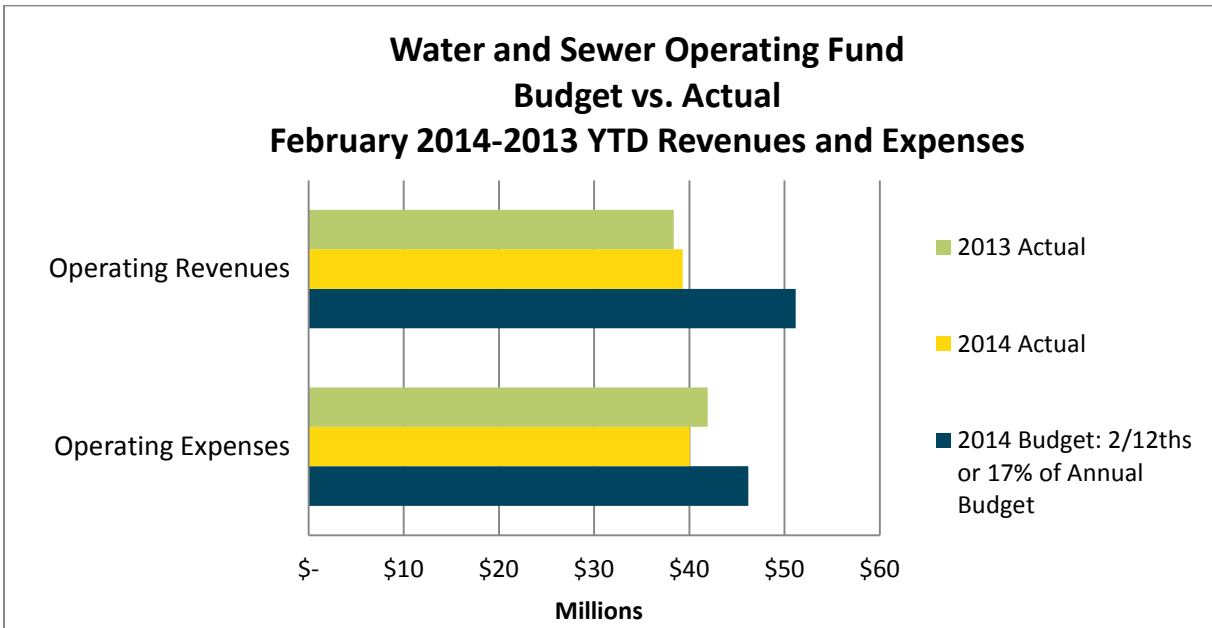
*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Year-to-date revenues are significantly less than the same period in 2013, primarily because 2013 included a one-time transfer to establish a 3-month reserve. Although current year-to-date revenues collected are primarily from other taxes and franchise fees, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget.



## Water and Sewer Operating Fund (page 38)

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



Year-to-date Water and Sewer Operating Fund revenues through February 2014 came in \$938,000 above this same time last year. The year-over-year increase in revenues is primarily attributable to the 2014 rate increase and a 0.5 percent increase in water consumption this year compared to last year.

Year-to-date Water and Sewer Operating Fund expenses through February 2014 came in \$1.9 million below February 2013 levels. 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 approximately 23 percent, or \$11.9 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 13 percent, or \$6.2 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses this time of year are lower when compared to the summer months when demand increases.



## Other Funds

As planned, more than 91 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 11) has been expended. This is due to principal and interest payments made in January.

Expenditures in the Tourism Fund (page 33) reflect the bi-annual debt service payment that was processed on the last day of February. Therefore, year-to-date expenditures are approximately 9 percent over budget.

Expenditures in the Risk Management Fund (page 43) reflect annual insurance premiums paid in January and February. As a result, year-to-date expenditures are temporarily 28 percent over budget.

# YTD financial report 2014 gwinnettcountry

## GENERAL FUND (001)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
<b>Estimated Fund Balance January 1</b>	<b>\$ 135,517,097</b>	<b>\$ 135,517,097</b>	<b>\$ 135,517,097</b>			
<b>Revenues:</b>						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 5,657,249	2.77%	\$ 7,013,337	3.43%
Intergovernmental	3,481,731	3,751,731	530,179	14.13%	344,237	11.11%
Charges for Services	25,435,019	25,435,019	1,546,386	6.08%	1,866,034	7.00%
Fines and Forfeitures	4,658,535	4,658,535	670,890	14.40%	394,892	7.53%
Investment Income	1,223,461	1,223,461	150,572	12.31%	259,434	81.20%
Contributions and Donations	83,661	83,661	4,389	5.25%	5,611	18.70%
Miscellaneous	1,401,814	1,401,814	442,536	31.57%	279,719	18.77%
Other Financing Sources	199,864	199,864	27,500	13.76%	27,500	13.78%
<b>Total Revenues without Use of Fund Balance</b>	<b>240,561,726</b>	<b>240,831,726</b>	<b>9,029,701</b>	<b>3.75%</b>	<b>10,190,764</b>	<b>4.21%</b>
Use of Fund Balance	742,500	650,475	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 241,304,226</b>	<b>\$ 241,482,201</b>	<b>\$ 9,029,701</b>	<b>3.74%</b>	<b>\$ 10,190,764</b>	<b>3.58%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 182,636	12.25%	\$ 175,744	14.72%
Tax Assessor	8,758,686	8,739,990	1,014,485	11.61%	949,068	11.04%
Tax Commissioner	11,408,689	11,408,689	1,699,022	14.89%	1,589,714	14.36%
Transportation	16,162,829	16,394,335	2,152,206	13.13%	1,987,551	12.61%
Planning and Development	654,445	654,445	62,635	9.57%	61,112	9.56%
Police Services	5,038,119	5,020,143	628,600	12.52%	581,439	13.25%
Corrections	13,787,765	13,818,365	2,065,744	14.95%	1,934,388	14.54%
Community Services	4,179,298	4,158,906	630,751	15.17%	600,764	14.77%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	208,550	24.82%	206,275	25.28%
Board of Health	1,489,896	1,489,896	-	0.00%	-	0.00%
Coalition for Health and Human Services	55,074	55,074	-	0.00%	-	0.00%
Department of Family and Children's Services	371,768	371,768	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	771,887	771,887	96,272	12.47%	101,445	13.80%
Library Subsidy	15,368,068	15,368,068	3,779,517	24.59%	3,404,517	22.52%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
<b>Total Community Services Subsidies</b>	<b>19,898,788</b>	<b>19,898,788</b>	<b>4,093,037</b>	<b>20.57%</b>	<b>3,712,237</b>	<b>18.95%</b>
Community Services - Elections	5,374,669	5,374,669	277,884	5.17%	555,599	21.16%
Juvenile Court	6,326,012	6,677,512	1,029,599	15.42%	975,748	15.83%
Sheriff	73,391,448	73,844,248	11,799,507	15.98%	11,705,004	16.37%
Immigration Customs Enforcement	1,387,884	1,387,884	233,644	16.83%	141,150	10.77%
Clerk of Court	9,444,653	9,444,653	1,416,895	15.00%	1,393,500	15.14%
Judiciary	16,535,495	19,469,195	3,059,036	15.71%	3,041,273	17.63%
Probate Court	2,036,321	2,062,521	292,546	14.18%	291,886	15.03%
District Attorney	11,164,820	11,164,820	1,720,879	15.41%	1,639,742	15.65%
Solicitor General	3,654,887	3,664,987	531,287	14.50%	519,470	14.37%

# YTD financial report 2014 gwinnettcouy

GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
<b>Non-Departmental:</b>						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	1,396,522	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	333,333	16.67%	374,388	16.67%
Contribution to Transit	3,995,299	3,995,299	665,883	16.67%	460,929	16.67%
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	1,516,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	206,334	16.66%	391,839	32.89%
Other Miscellaneous	143,485	143,485	16,435	11.45%	37,410	9.55%
Other Post-Employment Benefit Reserve	-	1,933	-	0.00%	-	0.00%
Pauper Burial	90,000	90,000	18,000	20.00%	44,050	48.94%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,821,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,274,600	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	347,800	-	0.00%	-	0.00%
Pension Reserve	-	151,600	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	-	0.00%	-	0.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	-	0.00%
Other Governmental Agencies	76,911	76,911	22,813	29.66%	575	0.23%
<b>Total Non-Departmental</b>	<b>30,607,939</b>	<b>26,806,572</b>	<b>4,791,363</b>	<b>17.87%</b>	<b>53,438,592</b>	<b>65.50%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 241,304,226</b>	<b>\$ 241,482,201</b>	<b>\$ 37,681,756</b>	<b>15.60%</b>	<b>\$ 85,293,981</b>	<b>30.00%</b>

Projected Fund Balance December 31

\$ 134,774,597      \$ 134,866,622

Estimated Fund Balance as of Report Date

\$ 106,865,042

# YTD financial report 2014 gwinnettcountry

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

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 10,379,411	\$ 10,379,411	\$ 10,379,411			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 89,066	1.52%	\$ 125,045	2.20%
Intergovernmental	18,817	18,817	1,640	8.72%	1,994	10.60%
Investment Income	100	100	3	3.00%	3	0.01%
<b>TOTAL REVENUES</b>	<u>\$ 5,877,659</u>	<u>\$ 5,877,659</u>	<u>\$ 90,709</u>	1.54%	<u>\$ 127,042</u>	2.21%
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 3,800,288	91.06%	\$ 24,479,705	95.73%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	3,800,288	91.06%	24,479,705	95.73%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 5,877,659</u>	<u>\$ 5,877,659</u>	<u>\$ 3,800,288</u>	64.66%	<u>\$ 24,479,705</u>	95.73%
Projected Fund Balance December 31	\$ 12,083,545	\$ 12,083,545				
Estimated Fund Balance as of Report Date			\$ 6,669,832			

# YTD financial report 2014 gwinnettcounty

## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
<b>Estimated Fund Balance January 1</b>	\$ 5,255,607	\$ 5,255,607	\$ 5,255,607			
<b>Revenues:</b>						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 73,519	1.27%	\$ -	0.00%
Licenses and Permits	2,533,782	2,536,782	431,133	17.00%	565,764	23.75%
Intergovernmental	-	-	1,381	-	-	-
Charges for Services	323,560	323,560	52,850	16.33%	61,297	18.20%
Investment Income	28,224	28,224	627	2.22%	621	20.70%
Miscellaneous	-	-	3,586	-	1,206	-
Other Financing Sources	385,788	385,788	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 563,096</b>	<b>6.20%</b>	<b>\$ 3,488,400</b>	<b>29.70%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 6,253,279	\$ 6,253,279	\$ 828,287	13.25%	\$ 813,004	13.70%
Police Services	2,546,509	2,531,748	391,079	15.45%	377,732	16.22%
Non-Departmental	85,500	86,743	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,871,770	1,219,366	13.74%	1,190,736	14.19%
Contribution to Fund Balance	187,867	204,385	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 1,219,366</b>	<b>13.43%</b>	<b>\$ 1,190,736</b>	<b>10.14%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 5,443,474</b>	<b>\$ 5,459,992</b>				
<b>Estimated Fund Balance as of Report Date</b>			<b>\$ 4,599,337</b>			

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 30,914,004	\$ 30,914,004	\$ 30,914,004			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 894,304	1.19%	\$ -	0.00%
Licenses and Permits	736,326	736,326	91,312	12.40%	106,756	13.72%
Intergovernmental	-	-	21,817	-	-	-
Charges for Services	14,211,977	14,211,977	570,979	4.02%	993,164	7.17%
Investment Income	-	-	5,667	-	4,289	12.71%
Contributions and Donations	-	-	100	-	100	-
Miscellaneous	27,024	68,620	79,992	116.57%	33,443	62.91%
Other Financing Sources	3,425,046	3,425,046	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,724,919</b>	<b>\$ 93,766,515</b>	<b>\$ 1,664,171</b>	<b>1.77%</b>	<b>\$ 21,907,641</b>	<b>20.63%</b>
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 101,884	16.65%	\$ 95,009	15.90%
Fire and Emergency Services	91,980,421	91,712,281	13,170,367	14.36%	12,442,094	15.21%
Non-Departmental	920,200	927,698	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	93,251,863	13,272,251	14.23%	12,537,103	14.73%
Contribution to Fund Balance	212,414	514,652	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,724,919</b>	<b>\$ 93,766,515</b>	<b>\$ 13,272,251</b>	<b>14.15%</b>	<b>\$ 12,537,103</b>	<b>11.81%</b>
Projected Fund Balance December 31	\$ 31,126,418	\$ 31,428,656				
Estimated Fund Balance as of Report Date			\$ 19,305,924			

# YTD financial report 2014 gwinnettcountry

## 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 Service 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. 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 784	13.99%	\$ -	0.00%
Total Revenues without Use of Fund Balance	5,603	5,603	784	13.99%	-	0.00%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 784</b>	<b>3.30%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Estimated Fund Balance as of Report Date			\$ 813,311			

# YTD financial report 2014 gwinnettcountry

## POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 37,316,948	\$ 37,316,948	\$ 37,316,948			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 3,738,531	7.11%	\$ 3,967,496	8.47%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	389,389	9.01%	463,884	10.77%
Intergovernmental	-	-	9,473	-	-	-
Charges for Services	1,271,328	1,271,328	182,525	14.36%	219,442	23.81%
Fines and Forfeitures	9,495,579	9,495,579	987,682	10.40%	848,790	9.29%
Investment Income	35,612	35,612	11,485	32.25%	5,949	17.63%
Miscellaneous	182,545	208,395	125,043	60.00%	49,187	19.83%
Other Financing Sources	1,712,523	1,712,523	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 96,759,110</b>	<b>\$ 96,784,960</b>	<b>\$ 5,444,128</b>	<b>5.62%</b>	<b>\$ 33,054,748</b>	<b>27.77%</b>
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 89,755	12.14%	\$ 93,850	13.45%
Police Services	89,346,649	89,113,729	12,206,611	13.70%	12,258,150	14.99%
Recorder's Court	1,663,154	1,735,654	272,693	15.71%	257,324	15.86%
Solicitor General	640,056	640,056	106,207	16.59%	90,390	13.43%
Clerk of Recorder's Court	1,363,946	1,363,946	199,387	14.62%	185,043	14.25%
Non-Departmental	2,955,836	2,853,774	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	96,724,269	96,446,600	12,874,653	13.35%	12,884,757	14.16%
Contribution to Fund Balance	34,841	338,360	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,759,110</b>	<b>\$ 96,784,960</b>	<b>\$ 12,874,653</b>	<b>13.30%</b>	<b>\$ 12,884,757</b>	<b>10.82%</b>
Projected Fund Balance December 31	\$ 37,351,789	\$ 37,655,308				
Estimated Fund Balance as of Report Date			\$ 29,886,423			



# YTD financial report 2014 gwinnettcountry

## RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 14,728,624	\$ 14,728,624	\$ 14,728,624			
<b>Revenues:</b>						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 346,128	1.50%	\$ 508,595	2.18%
Intergovernmental	52,810	52,810	6,492	12.29%	8,300	15.72%
Charges for Services	3,957,486	3,957,486	415,891	10.51%	431,862	10.97%
Investment Income	29,121	29,121	2,297	7.89%	1,403	12.47%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	297,931	16.60%	341,210	18.45%
<b>TOTAL REVENUES</b>	<b>\$ 28,876,112</b>	<b>\$ 28,876,112</b>	<b>\$ 1,068,739</b>	<b>3.70%</b>	<b>\$ 1,291,370</b>	<b>4.37%</b>
<b>Appropriations:</b>						
Community Services	\$ 28,717,963	\$ 28,708,048	\$ 3,601,011	12.54%	\$ 3,613,159	12.96%
Support Services	141,362	141,362	28,771	20.35%	9,769	7.17%
Non-Departmental	15,000	15,201	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,864,611	3,629,782	12.58%	3,622,928	12.93%
Contribution to Fund Balance	1,787	11,501	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,876,112</b>	<b>\$ 28,876,112</b>	<b>\$ 3,629,782</b>	<b>12.57%</b>	<b>\$ 3,622,928</b>	<b>12.26%</b>
Projected Fund Balance December 31	\$ 14,730,411	\$ 14,740,125				
Estimated Fund Balance as of Report Date			\$ 12,167,581			

# YTD financial report 2014 gwinnettcountry

## SPEED HUMP FUND (003)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 1,206,129	\$ 1,206,129	\$ 1,206,129			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ -	0.00%	\$ 563	0.49%
Investment Income	3,681	3,681	483	13.12%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 483</b>	<b>0.40%</b>	<b>\$ 563</b>	<b>0.48%</b>
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 2,001	3.20%	\$ 1,962	3.15%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	2,001	3.20%	1,962	3.15%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 2,001</b>	<b>1.66%</b>	<b>\$ 1,962</b>	<b>1.67%</b>
Projected Fund Balance December 31	\$ 1,264,255	\$ 1,264,255				
Estimated Fund Balance as of Report Date			\$ 1,204,611			

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 3,159,571	\$ 3,159,571	\$ 3,159,571			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,806,189	\$ 18,301	0.27%	\$ 32,657	0.47%
Investment Income	6,098	6,098	1,531	25.11%	-	0.00%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,812,287	41,176	0.60%	32,657	0.47%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,447,664</b>	<b>\$ 7,450,102</b>	<b>\$ 41,176</b>	<b>0.55%</b>	<b>\$ 32,657</b>	<b>0.44%</b>
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,450,102	\$ 599,384	8.05%	\$ 577,903	7.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,447,664</b>	<b>\$ 7,450,102</b>	<b>\$ 599,384</b>	<b>8.05%</b>	<b>\$ 577,903</b>	<b>7.79%</b>
Projected Fund Balance December 31	\$ 2,521,756	\$ 2,521,756				
Estimated Fund Balance as of Report Date			\$ 2,601,363			

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 90,589	11.35%	\$ -	0.00%
Investment Income	1,721	1,721	170	9.88%	212	62.72%
Total Revenues without Use of Fund Balance	800,114	800,114	90,759	11.34%	212	0.03%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ 90,759</b>	<b>4.77%</b>	<b>\$ 212</b>	<b>0.01%</b>
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Estimated Fund Balance as of Report Date			\$ 2,076,363			

# YTD financial report 2014 gwinnettcounty

## CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 12,550	18.06%	\$ 9,953	22.88%
Miscellaneous	7,800	7,800	1,758	22.54%	1,065	17.40%
Total Revenues without Use of Fund Balance	77,300	77,300	14,308	18.51%	11,018	22.20%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 14,308</b>	<b>17.55%</b>	<b>\$ 11,018</b>	<b>15.88%</b>
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 8,879	10.89%	\$ 9,947	14.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 8,879</b>	<b>10.89%</b>	<b>\$ 9,947</b>	<b>14.33%</b>
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Estimated Fund Balance as of Report Date			\$ 75,557			

# YTD financial report 2014 gwinnettcountry

## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 1,281,382	\$ 1,281,382	\$ 1,281,382			
<b>Revenues:</b>						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 71,185	8.16%	\$ 75,260	8.60%
Investment Income	1,544	1,544	178	11.53%	248	16.75%
Miscellaneous	-	-	2,323	-	368	-
<b>Total Revenues without Use of Fund Balance</b>	<b>873,537</b>	<b>873,537</b>	<b>73,686</b>	<b>8.44%</b>	<b>75,876</b>	<b>8.66%</b>
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 73,686</b>	<b>5.94%</b>	<b>\$ 75,876</b>	<b>6.45%</b>
<b>Appropriations:</b>						
District Attorney	\$ 492,064	\$ 492,064	\$ 72,046	14.64%	\$ 68,325	15.77%
Solicitor General	748,406	748,406	84,695	11.32%	78,357	10.56%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 156,741</b>	<b>12.64%</b>	<b>\$ 146,682</b>	<b>12.48%</b>
Projected Fund Balance December 31	\$ 914,449	\$ 914,449				
Estimated Fund Balance as of Report Date			\$ 1,198,327			

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 201	\$ 202	100.50%	\$ 22,722	-
Investment Income	533	533	38	7.13%	40	7.83%
Total Revenues without Use of Fund Balance	533	734	240	32.70%	22,762	4454.40%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 215,201</b>	<b>\$ 240</b>	<b>0.11%</b>	<b>\$ 22,762</b>	<b>11.10%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 215,201	\$ 16,931	7.87%	\$ 2,199	1.07%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 215,201</b>	<b>\$ 16,931</b>	<b>7.87%</b>	<b>\$ 2,199</b>	<b>1.07%</b>
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Estimated Fund Balance as of Report Date			\$ 438,412			

# YTD financial report 2014 gwinnettcountry

## E-911 FUND (095)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 27,536,257	\$ 27,536,257	\$ 27,536,257			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 2,583,851	19.62%	\$ 1,996,281	14.18%
Investment Income	123,049	123,049	27,066	22.00%	10,590	18.05%
Miscellaneous	-	-	9,005	-	1,165	-
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	2,619,922	19.71%	2,008,036	14.20%
Use of Fund Balance	4,665,885	4,553,676	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,960,734</b>	<b>\$ 17,848,525</b>	<b>\$ 2,619,922</b>	<b>14.68%</b>	<b>\$ 2,008,036</b>	<b>12.43%</b>
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,346,187	\$ 1,738,952	12.12%	\$ 1,594,122	11.68%
Non-Departmental	3,500,000	3,502,338	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,960,734</b>	<b>\$ 17,848,525</b>	<b>\$ 1,738,952</b>	<b>9.74%</b>	<b>\$ 1,594,122</b>	<b>9.87%</b>
Projected Fund Balance December 31	\$ 22,870,372	\$ 22,982,581				
Estimated Fund Balance as of Report Date			\$ 28,417,227			



# YTD financial report 2014 gwinnettcountry

## JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 9,260	14.53%	\$ 10,725	15.81%
<b>TOTAL REVENUES</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 9,260</b>	<b>14.53%</b>	<b>\$ 10,725</b>	<b>15.81%</b>
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 5,107	8.01%	\$ 9,485	13.98%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	5,107	8.01%	9,485	13.98%
Contribution to Fund Balance	16	16	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 5,107</b>	<b>8.01%</b>	<b>\$ 9,485</b>	<b>13.98%</b>
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Estimated Fund Balance as of Report Date			\$ 107,496			

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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			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014		Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 3,053,236	\$ 3,053,236	\$ 3,053,236			
Revenue:						
Fines and Forfeitures	\$ -	\$ 35,879	\$ 35,880	100.00%	\$ 20,513	100.00%
Total Revenues without Use of Fund Balance	-	35,879	35,880	100.00%	20,513	100.00%
Use of Fund Balance	1,119,152	1,083,273	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,119,152</b>	<b>\$ 1,119,152</b>	<b>\$ 35,880</b>	<b>3.21%</b>	<b>\$ 20,513</b>	<b>1.68%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 29,576	2.64%	\$ 22,370	1.83%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,119,152</b>	<b>\$ 1,119,152</b>	<b>\$ 29,576</b>	<b>2.64%</b>	<b>\$ 22,370</b>	<b>1.83%</b>
Projected Fund Balance December 31	\$ 1,934,084	\$ 1,969,963				
Estimated Fund Balance as of Report Date			\$ 3,059,540			

# YTD financial report 2014 gwinnettcountry

**POLICE SPECIAL STATE FUND (072)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 3,002,546	\$ 3,002,546	\$ 3,002,546			
Revenue:						
Fines and Forfeitures	\$ -	\$ 28,969	\$ 36,380	125.58%	\$ 54,344	100.00%
Miscellaneous	-	-	-	-	275	-
Total Revenues without Use of Fund Balance	-	28,969	36,380	125.58%	54,619	100.51%
Use of Fund Balance	876,747	847,778	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 36,380</b>	<b>4.15%</b>	<b>\$ 54,619</b>	<b>4.71%</b>
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 34,133	3.89%	\$ 80,265	6.93%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 34,133</b>	<b>3.89%</b>	<b>\$ 80,265</b>	<b>6.93%</b>
Projected Fund Balance December 31	\$ 2,125,799	\$ 2,154,768				
Estimated Fund Balance as of Report Date			\$ 3,004,793			

# YTD financial report 2014 gwinnettcountry

**SHERIFF INMATE FUND (090)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 88,840	19.41%	\$ 79,394	19.10%
Total Revenues without Use of Fund Balance	457,814	457,814	88,840	19.41%	79,394	19.10%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 88,840</b>	<b>15.48%</b>	<b>\$ 79,394</b>	<b>14.82%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 39,117	6.81%	\$ 40,635	7.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 39,117</b>	<b>6.81%</b>	<b>\$ 40,635</b>	<b>7.59%</b>
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Estimated Fund Balance as of Report Date			\$ 2,116,215			

# YTD financial report 2014 gwinnettcountry

## SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 9,692	100.00%
Investment Income	232	232	14	6.03%	23	7.93%
Total Revenues without Use of Fund Balance	232	232	14	6.03%	9,715	97.33%
Use of Fund Balance	50,000	50,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,232</b>	<b>\$ 50,232</b>	<b>\$ 14</b>	<b>0.03%</b>	<b>\$ 9,715</b>	<b>6.08%</b>
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 50,232	\$ -	0.00%	\$ 4,505	2.82%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,232</b>	<b>\$ 50,232</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,505</b>	<b>2.82%</b>
Projected Fund Balance December 31	\$ 114,708	\$ 114,708				
Estimated Fund Balance as of Report Date			\$ 164,722			

# YTD financial report 2014 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 95,027	\$ 95,027	100.00%	\$ 88,344	100.00%
Investment Income	881	881	59	6.70%	76	11.48%
Total Revenues without Use of Fund Balance	881	95,908	95,086	99.14%	88,420	99.34%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,881</b>	<b>\$ 245,908</b>	<b>\$ 95,086</b>	<b>38.67%</b>	<b>\$ 88,420</b>	<b>26.13%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 245,908	\$ 14,000	5.69%	\$ 14,000	4.14%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,881</b>	<b>\$ 245,908</b>	<b>\$ 14,000</b>	<b>5.69%</b>	<b>\$ 14,000</b>	<b>4.14%</b>
Projected Fund Balance December 31	\$ 503,740	\$ 503,740				
Estimated Fund Balance as of Report Date			\$ 734,826			

# YTD financial report 2014 gwinnettcountry

**SHERIFF SPECIAL STATE FUND (067)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 159,466	\$ 159,466	\$ 159,466			
Revenues:						
Investment Income	\$ 164	\$ 164	\$ 14	8.54%	\$ 14	9.93%
Total Revenues without Use of Fund Balance	164	164	14	8.54%	14	9.93%
Use of Fund Balance	108,636	108,636	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 108,800</b>	<b>\$ 108,800</b>	<b>\$ 14</b>	<b>0.01%</b>	<b>\$ 14</b>	<b>0.01%</b>
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 108,800</b>	<b>\$ 108,800</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 50,830	\$ 50,830				
Estimated Fund Balance as of Report Date			\$ 159,480			

# YTD financial report 2014 gwinnettcountry

## STADIUM FUND (055)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
<b>Estimated Fund Balance January 1</b>	\$ 1,263,796	\$ 1,263,796	\$ 1,263,796			
<b>Revenues:</b>						
Taxes	\$ 825,000	\$ 825,000	\$ 78,093	9.47%	\$ 58,833	7.35%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	-	0.00%	-	0.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>478,093</b>	<b>21.73%</b>	<b>458,833</b>	<b>21.04%</b>
Use of Fund Balance	489,056	489,056	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 478,093</b>	<b>17.78%</b>	<b>\$ 458,833</b>	<b>21.04%</b>
<b>Appropriations:</b>						
Financial Services	\$ 31,166	\$ 31,166	\$ 5,028	16.13%	\$ -	-
Stadium Debt	2,657,890	2,657,890	1,618,045	60.88%	1,064,540	48.81%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 1,623,073</b>	<b>60.36%</b>	<b>\$ 1,064,540</b>	<b>48.81%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 774,740</b>	<b>\$ 774,740</b>				
<b>Estimated Fund Balance as of Report Date</b>			<b>\$ 118,816</b>			



# YTD financial report 2014 gwinnettcountry

**TREE BANK FUND (040)**

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Appropriations:						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Estimated Fund Balance as of Report Date			\$ 113,723			

# YTD financial report 2014 gwinnettcountry

## TOURISM FUND (050)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Fund Balance January 1	\$ 6,860,771	\$ 6,860,771	\$ 6,860,771			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 565,145	8.18%	\$ 529,700	8.02%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	346	4.33%	2,670	30.99%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	565,491	8.18%	532,370	8.05%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 565,491</b>	<b>7.96%</b>	<b>\$ 532,370</b>	<b>7.52%</b>
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 517,978	23.88%	\$ 500,943	23.47%
Gwinnett Center Debt	4,934,405	4,934,405	1,324,703	26.85%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 1,842,681</b>	<b>25.94%</b>	<b>\$ 500,943</b>	<b>7.08%</b>
Projected Fund Balance December 31	\$ 6,669,845	\$ 6,669,845				
Estimated Fund Balance as of Report Date			\$ 5,583,581			

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 653,445	\$ 653,445	\$ 653,445			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 18,874	13.98%	\$ 26,826	19.30%
Miscellaneous - Rents	714,350	714,350	134,957	18.89%	126,629	17.08%
Total Revenues without Use of Net Position	849,350	849,350	153,831	18.11%	153,455	17.43%
Use of Net Position	11,431	11,431	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 153,831</b>	<b>17.87%</b>	<b>\$ 153,455</b>	<b>17.43%</b>
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 105,972	12.31%	\$ 99,538	11.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 105,972</b>	<b>12.31%</b>	<b>\$ 99,538</b>	<b>11.79%</b>
Projected Net Position December 31	\$ 642,014	\$ 642,014				
Estimated Net Position as of Report Date			\$ 701,304			

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

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 686,284	\$ 686,284	\$ 686,284			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 646,240	17.73%	\$ 707,382	16.76%
Investment Income	12,321	12,321	504	4.09%	330	10.45%
Miscellaneous	273,700	273,700	7,223	2.64%	6,814	25.84%
Other Financing Sources	3,995,299	3,995,299	665,883	16.67%	460,929	16.67%
<b>TOTAL REVENUES</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 1,319,850</b>	<b>16.65%</b>	<b>\$ 1,175,455</b>	<b>16.75%</b>
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 10,933	14.08%	\$ 12,001	16.32%
Transportation	7,805,369	7,805,369	640,807	8.21%	80,432	1.05%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	651,740	8.27%	92,433	1.19%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 651,740</b>	<b>8.22%</b>	<b>\$ 92,433</b>	<b>1.19%</b>
Projected Net Position December 31	\$ 729,205	\$ 729,205				
Estimated Net Position as of Report Date			\$ 1,354,394			

# YTD financial report 2014 gwinnettcountry

## SOLID WASTE OPERATING FUND (595)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 9,679,424	\$ 9,679,424	\$ 9,679,424			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ 32,443	4.25%
Charges for Services	40,329,660	40,329,660	7,146,282	17.72%	7,384,686	17.58%
Investment Income	374,002	374,002	42,477	11.36%	34,778	16.18%
Miscellaneous	50	50	686	1372.00%	168	16.00%
<b>TOTAL REVENUES</b>	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 7,189,445</u>	17.36%	<u>\$ 7,452,075</u>	17.34%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 199,797	11.61%	\$ 244,468	13.41%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	3,193,682	8.33%	3,309,254	8.29%
<b>Total Appropriations without Working Capital Reserve</b>	<u>40,083,408</u>	<u>40,068,677</u>	<u>3,393,479</u>	8.47%	<u>3,553,722</u>	8.51%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 3,393,479</u>	8.19%	<u>\$ 3,553,722</u>	8.27%
Projected Net Position December 31	\$ 11,019,728	\$ 11,034,459				
Estimated Net Position as of Report Date			\$ 13,475,390			

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

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 8,702,131	\$ 8,702,131	\$ 8,702,131			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 81,348	0.26%	\$ 182,624	0.60%
Investment Income	37,523	37,523	3,312	8.83%	1,450	8.79%
Miscellaneous	14,000	14,000	9,939	70.99%	3,712	21.84%
<b>TOTAL REVENUES</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 94,599</b>	<b>0.31%</b>	<b>\$ 187,786</b>	<b>0.62%</b>
Appropriations:						
Planning and Development	\$ 486,813	\$ 486,813	\$ 67,528	13.87%	\$ 67,226	16.02%
Water Resources*	20,457,221	20,435,961	2,775,140	13.58%	4,383,652	14.76%
Non-Departmental	30,000	30,431	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,953,205	2,842,668	13.57%	4,450,878	14.74%
Working Capital Reserve	9,790,766	9,811,595	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 2,842,668</b>	<b>9.24%</b>	<b>\$ 4,450,878</b>	<b>14.67%</b>
Projected Net Position December 31	\$ 18,492,897	\$ 18,513,726				
Estimated Net Position as of Report Date			\$ 5,954,062			

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

# YTD financial report 2014 gwinnettcountry

## WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 31,608,221	\$ 31,608,221	\$ 31,608,221			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 36,861,307	12.51%	\$ 35,848,196	12.47%
Investment Income	99,789	99,789	7,779	7.80%	4,071	8.14%
Contributions and Donations	12,000,000	12,000,000	2,341,655	19.51%	2,459,011	35.02%
Miscellaneous	404,000	404,000	95,737	23.70%	57,434	12.09%
<b>TOTAL REVENUES</b>	<u>\$ 307,049,789</u>	<u>\$ 307,049,789</u>	<u>\$ 39,306,478</u>	12.80%	<u>\$ 38,368,712</u>	13.01%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 200,284	16.23%	\$ 184,182	15.36%
Water Resources*	276,042,016	275,779,773	39,836,705	14.45%	41,739,715	14.34%
Non-Departmental	50,000	58,832	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	277,072,699	40,036,989	14.45%	41,923,897	14.34%
Working Capital Reserve	29,723,679	29,977,090	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 307,049,789</u>	<u>\$ 307,049,789</u>	<u>\$ 40,036,989</u>	13.04%	<u>\$ 41,923,897</u>	14.21%
Projected Net Position December 31	\$ 61,331,900	\$ 61,585,311				
Estimated Net Position as of Report Date			\$ 30,877,710			

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

# YTD financial report 2014 gwinnettcounty

## ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 12,792,923	\$ 12,792,923	\$ 12,792,923			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 8,449,356	16.67%	\$ 8,283,124	16.66%
Investment Income	15,382	15,382	-	0.00%	-	-
Miscellaneous	1,541,624	1,541,624	267,074	17.32%	311,902	20.06%
Total Revenues without Use of Net Position	52,254,316	52,254,316	8,716,430	16.68%	8,595,026	16.76%
Use of Net Position	558,682	156,305	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,812,998</b>	<b>\$ 52,410,621</b>	<b>\$ 8,716,430</b>	<b>16.63%</b>	<b>\$ 8,595,026</b>	<b>16.76%</b>
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 452,266	11.11%	\$ 509,557	12.22%
Financial Services	7,526,611	7,432,366	1,001,641	13.48%	1,010,807	13.80%
Human Resources	3,174,717	3,156,741	409,762	12.98%	370,069	12.90%
Information Technology	26,103,925	25,899,073	6,830,582	26.37%	2,650,479	11.18%
Law	1,951,765	1,951,765	215,622	11.05%	236,491	12.60%
Support Services	9,173,095	9,173,095	1,034,406	11.28%	1,096,139	12.52%
Non-Departmental	717,000	727,339	11,930	1.64%	14,495	1.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,812,998</b>	<b>\$ 52,410,621</b>	<b>\$ 9,956,209</b>	<b>19.00%</b>	<b>\$ 5,888,037</b>	<b>11.87%</b>
Projected Net Position December 31	\$ 12,234,241	\$ 12,636,618				
Estimated Net Position as of Report Date			\$ 11,553,144			



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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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 1,769,729	\$ 1,769,729	\$ 1,769,729			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 166,668	16.67%	\$ 166,670	16.67%
Investment Income	9,839	9,839	1,867	18.98%	244	10.84%
Total Revenues without Use of Net Position	1,009,854	1,009,854	168,535	16.69%	166,914	16.65%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 168,535</b>	<b>16.02%</b>	<b>\$ 166,914</b>	<b>15.89%</b>
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 36,637	3.48%	\$ 12,275	1.17%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 36,637</b>	<b>3.48%</b>	<b>\$ 12,275</b>	<b>1.17%</b>
Projected Net Position December 31	\$ 1,727,842	\$ 1,727,842				
Estimated Net Position as of Report Date			\$ 1,901,627			

# YTD financial report 2014 gwinnettcountry

## 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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 1,896,708	\$ 1,896,708	\$ 1,896,708			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 899,293	14.25%	\$ 959,589	16.52%
Miscellaneous	296,611	296,611	4,636	1.56%	778	0.26%
<b>TOTAL REVENUES</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 903,929</b>	<b>13.68%</b>	<b>\$ 960,367</b>	<b>15.73%</b>
Appropriations:						
Support Services	\$ 6,059,979	\$ 6,033,436	\$ 897,101	14.87%	\$ 868,774	14.99%
Non-Departmental	-	539	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	6,033,975	897,101	14.87%	868,774	14.99%
Working Capital Reserve	549,663	575,667	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 897,101</b>	<b>13.57%</b>	<b>\$ 868,774</b>	<b>14.23%</b>
Projected Net Position December 31	\$ 2,446,371	\$ 2,472,375				
Estimated Net Position as of Report Date			\$ 1,903,536			

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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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 31,478,476	\$ 31,478,476	\$ 31,478,476			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 5,868,139	14.40%	\$ 5,175,207	14.31%
Investment Income	147,199	147,199	24,014	16.31%	13,135	12.04%
Miscellaneous	-	-	320	-	-	-
Total Revenues without Use of Net Position	40,898,129	40,898,129	5,892,473	14.41%	5,188,342	14.30%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 5,892,473</b>	<b>12.25%</b>	<b>\$ 5,188,342</b>	<b>12.48%</b>
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 4,738,267	9.85%	\$ 4,839,547	11.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 4,738,267</b>	<b>9.85%</b>	<b>\$ 4,839,547</b>	<b>11.64%</b>
Projected Net Position December 31	\$ 24,260,843	\$ 24,260,843				
Estimated Net Position as of Report Date			\$ 32,632,682			

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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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 22,848,910	\$ 22,848,910	\$ 22,848,910			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 583,334	16.67%	\$ 721,366	16.67%
Investment Income	144,389	144,389	24,779	17.16%	7,556	16.61%
Miscellaneous	-	-	1,584	-	15,187	-
Total Revenues without Use of Net Position	3,644,396	3,644,396	609,697	16.73%	744,109	17.01%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 609,697</b>	<b>8.89%</b>	<b>\$ 744,109</b>	<b>11.22%</b>
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 3,030,091	44.19%	\$ 3,083,827	46.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 3,030,091</b>	<b>44.19%</b>	<b>\$ 3,083,827</b>	<b>46.50%</b>
Projected Net Position December 31	\$ 19,636,109	\$ 19,636,109				
Estimated Net Position as of Report Date			\$ 20,428,516			

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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 02/28/2014	Actuals YTD as of 02/28/2014	% Actual to Current Budget	Actuals YTD as of 02/28/2013	% Actual to 02/28/2013 Budget
Estimated Net Position January 1	\$ 9,957,714	\$ 9,957,714	\$ 9,957,714			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 668,931	16.72%	\$ 559,622	16.67%
Investment Income	65,756	65,756	11,396	17.33%	10,519	29.63%
Miscellaneous	-	-	42	-	-	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	680,369	16.73%	570,141	16.80%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 680,369</b>	<b>10.79%</b>	<b>\$ 570,141</b>	<b>10.90%</b>
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 499,553	7.93%	\$ 733,062	14.02%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 499,553</b>	<b>7.93%</b>	<b>\$ 733,062</b>	<b>14.02%</b>
Projected Net Position December 31	\$ 7,720,593	\$ 7,720,593				
Estimated Net Position as of Report Date			\$ 10,138,530			

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 02/28/2014**

<b>General Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Contingency	\$ (150,000)	Transferred to Pension Reserve
<i>Subtotal</i>	(150,000)	
Prisoner Medical Reserve	(30,600)	Transferred to Corrections
	(452,800)	Transferred to Sheriff
<i>Subtotal</i>	(483,400)	
Indigent Defense Reserve	(26,200)	Transferred to Probate Court
	(1,920,600)	Transferred to Judiciary
	(232,100)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,178,900)	
Court Reporter's Reserve	(84,900)	Transferred to Juvenile Court
	(830,400)	Transferred to Judiciary
	(10,100)	Transferred to Solicitor General
<i>Subtotal</i>	(925,400)	
Court Interpreter's Reserve	(34,500)	Transferred to Juvenile Court
	(182,700)	Transferred to Judiciary
<i>Subtotal</i>	(217,200)	
<b>Total General Fund Non-Departmental Transfers</b>	<b>\$ (3,954,900)</b>	
<b>General Fund Departmental/Non-Departmental Transfers(Continued)</b>	<b>Amount</b>	<b>Description</b>
Corrections	\$ 30,600	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	30,600	
Juvenile Court	34,500	Transferred from Court Interpreter's Reserve
	84,900	Transferred from Court Reporter's Reserve
	232,100	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	351,500	
Sheriff	452,800	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	452,800	
Judiciary	182,700	Transferred from Court Interpreter's Reserve
	830,400	Transferred from Court Reporter's Reserve
	1,920,600	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	2,933,700	
Probate Court	26,200	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	26,200	
Solicitor General	10,100	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	10,100	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
<b>Total General Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 3,954,900</b>	

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 02/28/2014**

<b>Police Services District Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Prisoner Medical Reserve	\$ (38,475)	Transferred to Police Services
<i>Subtotal</i>	(38,475)	
Indigent Defense Reserve	(37,500)	Transferred to Recorder's Court
<i>Subtotal</i>	(37,500)	
Court Interpreter's Reserve	(35,000)	Transferred to Recorder's Court
<i>Subtotal</i>	(35,000)	
<b>Total Police Services District Fund Non-Departmental Transfers</b>	<b>\$ (110,975)</b>	
<i>To:</i>		
Police Services	\$ 38,475	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	38,475	
Recorder's Court	37,500	Transferred from Indigent Defense Reserve
	35,000	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	72,500	
<b>Total Police Services District Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 110,975</b>	

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 02/28/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - February	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Intergovernmental	\$ 3,481,731	\$ 3,751,731	\$ 270,000	GCID 20131058 Intergovernmental agreement between The County and the City of Peachtree Corners for the provision of road maintenance \$270,000.
Use of Fund Balance	742,500	650,475	(92,025)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$92,025).
<i>Subtotal</i>			177,975	
<b>Development and Enforcement Services District Fund (104)</b>				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Miscellaneous	27,024	68,620	41,596	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.
<i>Subtotal</i>			41,596	
<b>Police Services District Fund (106)</b>				
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Street Lighting Fund (002)</b>				
Charges for Services	6,803,751	6,806,189	2,438	GCID 20140095 Approval of incorporation into the Gwinnett County Street Light Program, Stratford Square \$2,438.
<i>Subtotal</i>			2,438	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	
<b>E-911 Fund (095)</b>				
Use of Fund Balance	4,665,885	4,553,676	(112,209)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$112,209).
<i>Subtotal</i>			(112,209)	



Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - February	Difference (Adjustments YTD)	Description
<b>Police Special Justice Fund (070)</b>			-	
Fines and Forfeitures	-	35,879	35,879	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$35,879.
Use of Fund Balance	1,119,152	1,083,273	(35,879)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$35,879).
<i>Subtotal</i>			-	
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	28,969	28,969	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$28,969.
Use of Fund Balance	876,747	847,778	(28,969)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$28,969).
<i>Subtotal</i>			-	
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	95,027	95,027	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$95,027.
<i>Subtotal</i>			95,027	
<b>Administrative Support Fund (665)</b>				
Use of Net Position	558,682	156,305	(402,377)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$402,377).
<i>Subtotal</i>			(402,377)	
<b>Total Revenue Budget Adjustments</b>			<b>\$ (168,499)</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 02/28/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - February	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Tax Assessor	\$ 8,758,686	\$ 8,739,990	\$ (18,696)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$18,696).
Transportation	16,162,829	16,394,335	231,506	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 (\$38,494).
Police Services	5,038,119	5,020,143	(17,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$17,976).
Corrections	13,787,765	13,818,365	30,600	\$30,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Community Services	4,179,298	4,158,906	(20,392)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$20,392).
Juvenile Court	6,326,012	6,677,512	351,500	\$351,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	73,844,248	452,800	\$452,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	19,469,195	2,933,700	\$2,933,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,062,521	26,200	\$26,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,664,987	10,100	\$10,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	1,396,522	(150,000)	See Non-departmental Budget Transfers Schedule for detail (\$150,000).
Prisoner Medical Reserve	2,000,000	1,516,600	(483,400)	See Non-departmental Budget Transfers Schedule for detail (\$483,400).
Other Post-Employment Benefit Reserve	-	1,933	1,933	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,933.
Indigent Defense Reserve	6,000,000	3,821,100	(2,178,900)	See Non-departmental Budget Transfers Schedule for detail (\$2,178,900).
Court Reporter's Reserve	2,200,000	1,274,600	(925,400)	See Non-departmental Budget Transfers Schedule for detail (\$925,400).
Court Interpreter's Reserve	565,000	347,800	(217,200)	See Non-departmental Budget Transfers Schedule for detail (\$217,200).
Pension Reserve	-	151,600	151,600	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$1,600.
<i>Subtotal</i>			177,975	
<b>Development and Enforcement Services District Fund (104)</b>				
Police Services	2,546,509	2,531,748	(14,761)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$14,761).
Non-Departmental	85,500	86,743	1,243	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,243.
Contributions to Fund Balance	187,867	204,385	16,518	GCID 20140039 Approval to execute 90 day job vacancy policy \$13,518. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Fire and Emergency Services	91,980,421	91,712,281	(268,140)	GCID 20130924 Approval to Accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$257,700). GCID 20140039 Approval to execute 90 day job vacancy policy (\$52,036). GCID 20140060 Approval to accept grant funds by the Wal-Mart Foundation to replenish fire prevention and safety educational materials \$1,000.
Non-Departmental	920,200	927,698	7,498	GCID 20140039 Approval to execute 90 day job vacancy policy \$7,498.
Contributions to Fund Balance	212,414	514,652	302,238	GCID 20140039 Approval to execute 90 day job vacancy policy \$302,238.
<i>Subtotal</i>			41,596	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - February	Difference (Adjustments YTD)	Description
<b>Police Services District Fund (106)</b>				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	89,113,729	(232,920)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$271,395). \$38,475 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,735,654	72,500	\$72,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,853,774	(102,062)	See Non-departmental Budget Transfers Schedule for detail (\$110,975). GCID 20140039 Approval to execute 90 day job vacancy policy \$8,913.
Contributions to Fund Balance	34,841	338,360	303,519	GCID 20140039 Approval to execute 90 day job vacancy policy \$277,669. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Community Services	28,717,963	28,708,048	(9,915)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$9,915).
Non-Departmental	15,000	15,201	201	GCID 20140039 Approval to execute 90 day job vacancy policy \$201.
Contributions to Fund Balance	1,787	11,501	9,714	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,714.
<i>Subtotal</i>			-	
<b>Street Lighting Fund (002)</b>				
Transportation	7,447,664	7,450,102	2,438	GCID 20140095 Approval of incorporation into the Gwinnett County Street Light Program, Stratford Square \$2,438.
<i>Subtotal</i>			2,438	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	215,000	215,201	201	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$201.
<i>Subtotal</i>			201	
<b>E-911 Fund (095)</b>				
Police Services	14,460,734	14,346,187	(114,547)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$114,547).
Non-Departmental	3,500,000	3,502,338	2,338	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,338.
<i>Subtotal</i>			(112,209)	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	150,881	245,908	95,027	GCID 20140039 Approval to execute 90 day job vacancy policy \$95,027.
<i>Subtotal</i>			95,027	
<b>Solid Waste Fund (595)</b>				
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 - February	Difference (Adjustments YTD)	Description
<b>Stormwater Fund (590)</b>				
Water Resources	20,457,221	20,435,961	(21,260)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$21,260).
Non-Departmental	30,000	30,431	431	GCID 20140039 Approval to execute 90 day job vacancy policy \$431.
Working Capital Reserve	9,790,766	9,811,595	20,829	GCID 20140039 Approval to execute 90 day job vacancy policy \$20,829.
<i>Subtotal</i>			-	
<b>Water and Sewer (501)</b>				
Water Resources	276,042,016	275,779,773	(262,243)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$262,243).
Non-Departmental	50,000	58,832	8,832	GCID 20140039 Approval to execute 90 day job vacancy policy \$8,832.
Working Capital Reserve	29,723,679	29,977,090	253,411	GCID 20140039 Approval to execute 90 day job vacancy policy \$253,411.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,432,366	(94,245)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$94,245).
Human Resources	3,174,717	3,156,741	(17,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$17,976).
Information Technology	26,103,925	25,899,073	(204,852)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$204,852).
Non-Departmental	717,000	727,339	10,339	GCID 20140039 Approval to execute 90 day job vacancy policy \$10,339.
<i>Subtotal</i>			(402,377)	
<b>Fleet Management (610)</b>				
Support Services	6,059,979	6,033,436	(26,543)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$26,543).
Non-Departmental	-	539	539	GCID 20140039 Approval to execute 90 day job vacancy policy \$539.
Working Capital Reserve	549,663	575,667	26,004	GCID 20140039 Approval to execute 90 day job vacancy policy \$26,004.
<i>Subtotal</i>			-	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (168,499)</b>	