

gwinnettcountry

Gwinnett County, Georgia
Financial Status Report
for the period ended
July 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: August 18, 2014

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

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

Executive Summary

Notable events during July and early August included: 1) the adoption of 2014 property tax millage rates and the state of Georgia's approval of the tax digest, 2) Fitch Ratings' reaffirmation of the County's AAA credit rating, and 3) the continuation of fiscal year 2015 budget preparation. Highlights from these activities are discussed below.

2014 Millage Rate Adoption

The 2014 millage rates were adopted by the Board of Commissioners on July 15, 2014. The 2014 adopted millage rates are the same as the 2013 millage rates. Prior to adoption, the Board of Commissioners held three public hearings to receive citizen input on the proposed rates.

Property tax bills were mailed to Gwinnett County taxpayers by August 1st. All bills have a single-installment due date of October 1st.

Information revealing the condition of the tax digest for the current year as well as the five-year history can be found on the County's website by clicking [here](#).

AAA Credit Rating Reaffirmed by Fitch Ratings

On August 1, 2014, Fitch Ratings reaffirmed Gwinnett County's AAA credit rating with a stable outlook. Fitch noted in its report that the County's strong reserves, stable operating performance, and favorable debt position were key drivers for its rating. The report also noted the County's strong fund balance position and "prudent approach" to retirement and Other Post-Employment Benefit funding.

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

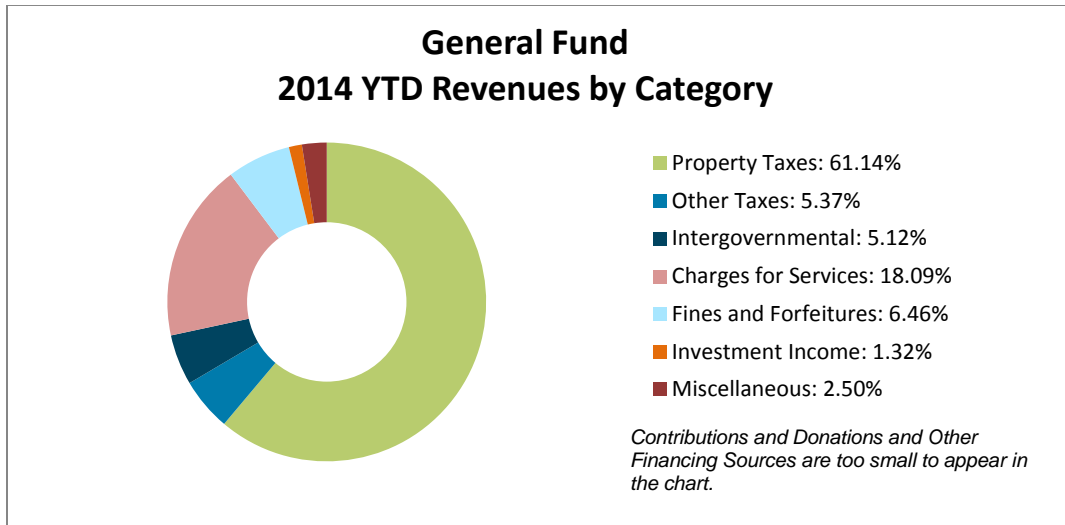
Fiscal Year 2015 Budget Preparation

The fiscal year 2015 budget planning process continues. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2015 capital budget requests. The capital review team convened on June 18th to begin the evaluation process, and a recommendation was presented to the Chairman on July 14th.

Departments submitted their operating budget requests, including revenue estimates and decision package proposals, by July 18th. In early September, Departments and Elected Officials will present their business plans to the Chairman's Budget Review Team for consideration.

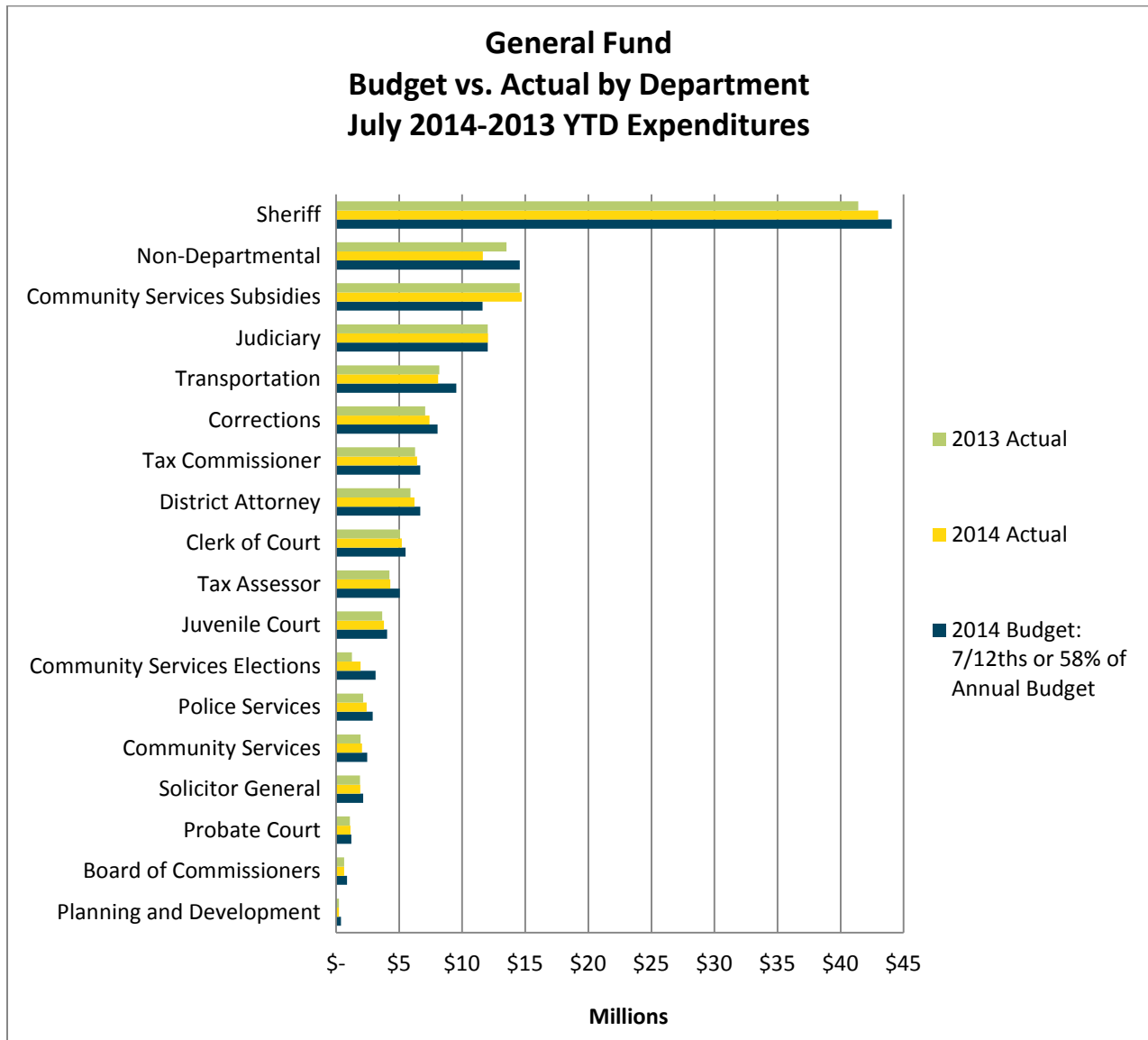
General Fund (page 11)

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.



Current year motor vehicle taxes and prior year property taxes make up approximately 61 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.

General Fund tax revenues are down approximately \$7.3 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 districts 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.

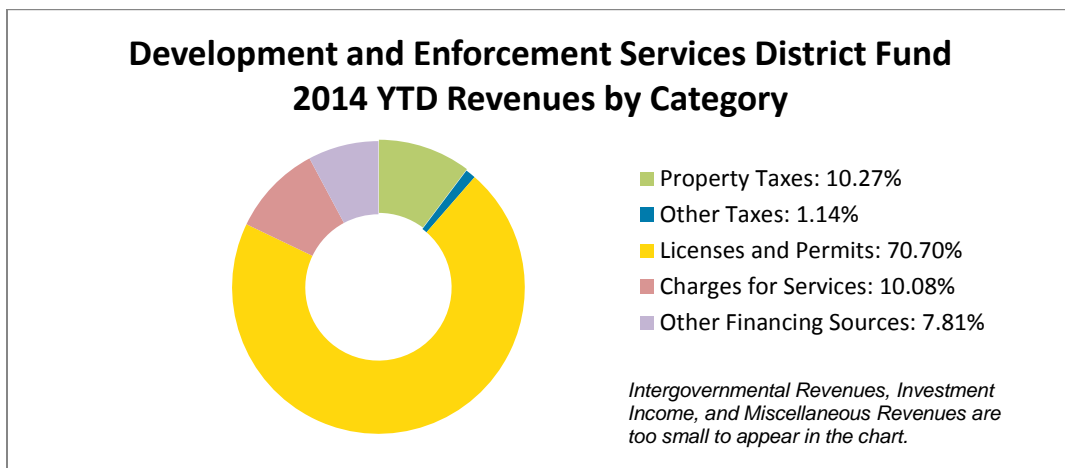
Community Services Subsidies are currently coming in over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy

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 slightly over budget through the end of July. 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.

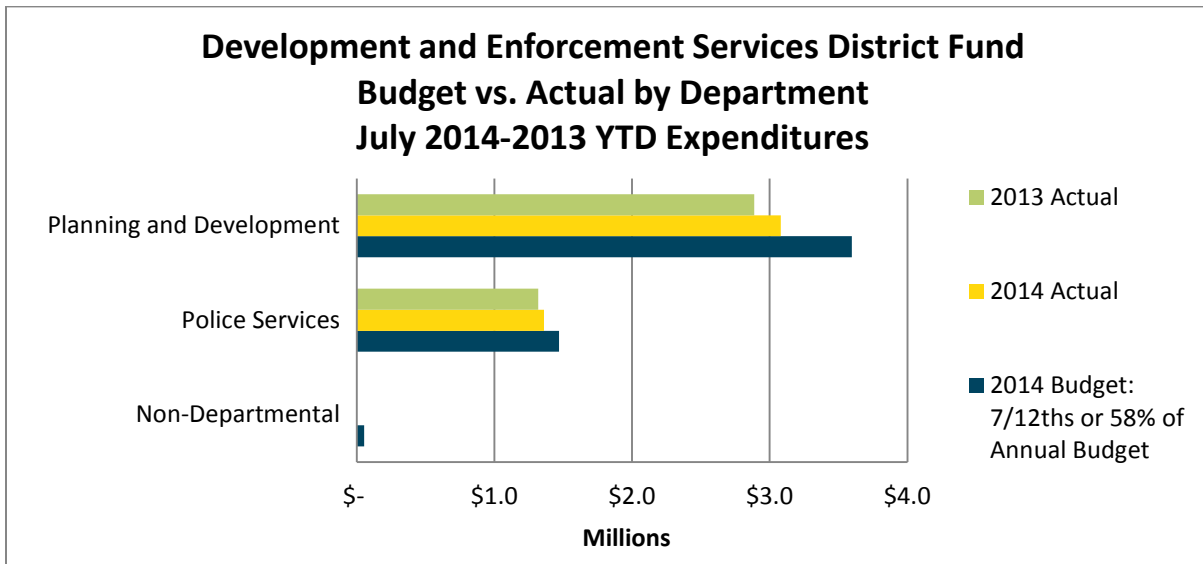
Development and Enforcement Services District Fund (page 14)

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.



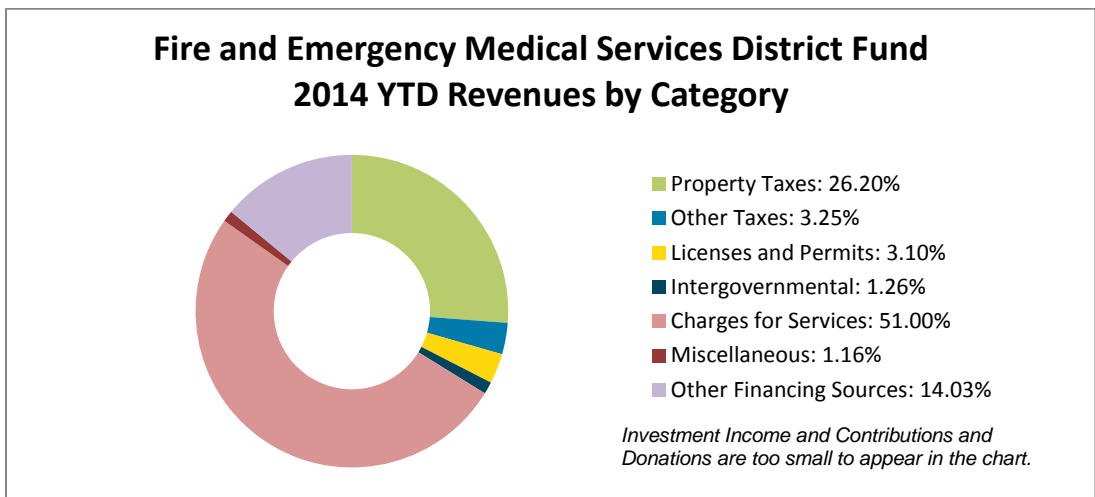
Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 62 percent of the fund's current annual budget.

Revenues in the Development and Enforcement Services District Fund, shown on page 14, are currently coming in slightly lower 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.



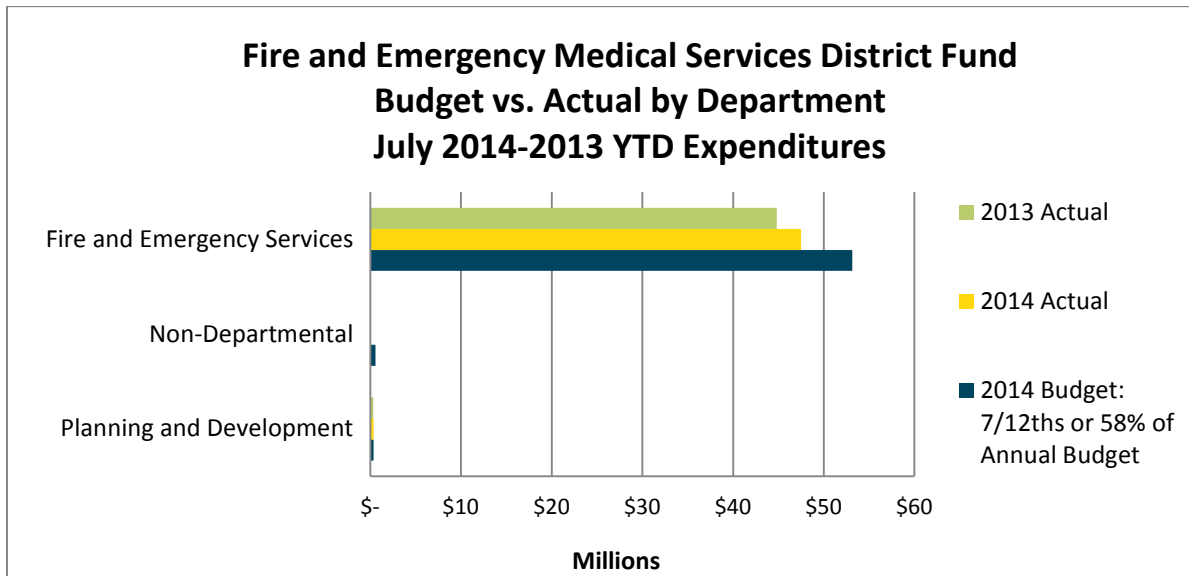
Fire and Emergency Medical Services District Fund (page 15)

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.



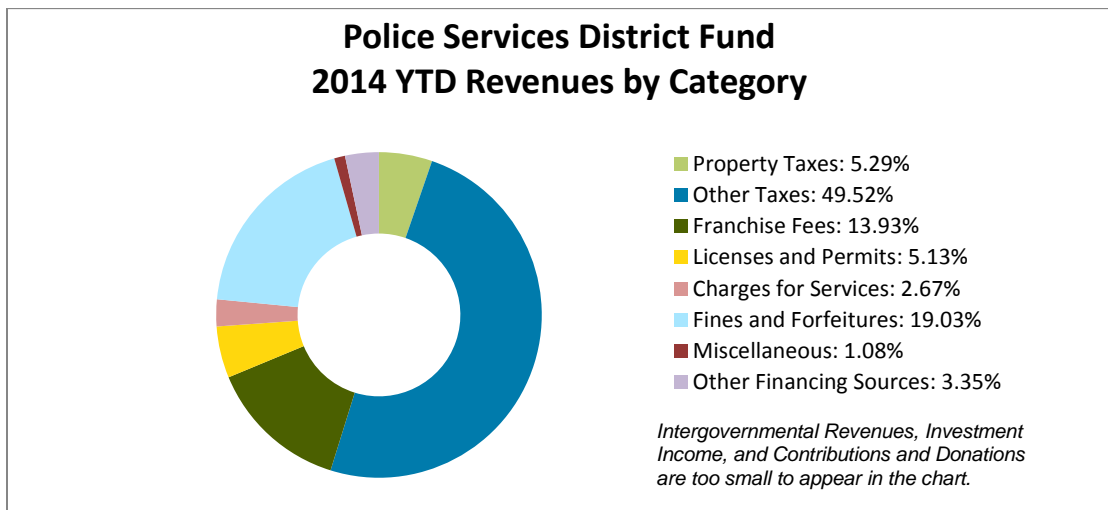
As expected this time of year, the Fire and Emergency Medical Services District Fund temporarily reflects negative equity, as shown on page 15. Equity will become positive later in the year when property taxes are collected, at which time the main revenue source will shift to property taxes. Property 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)

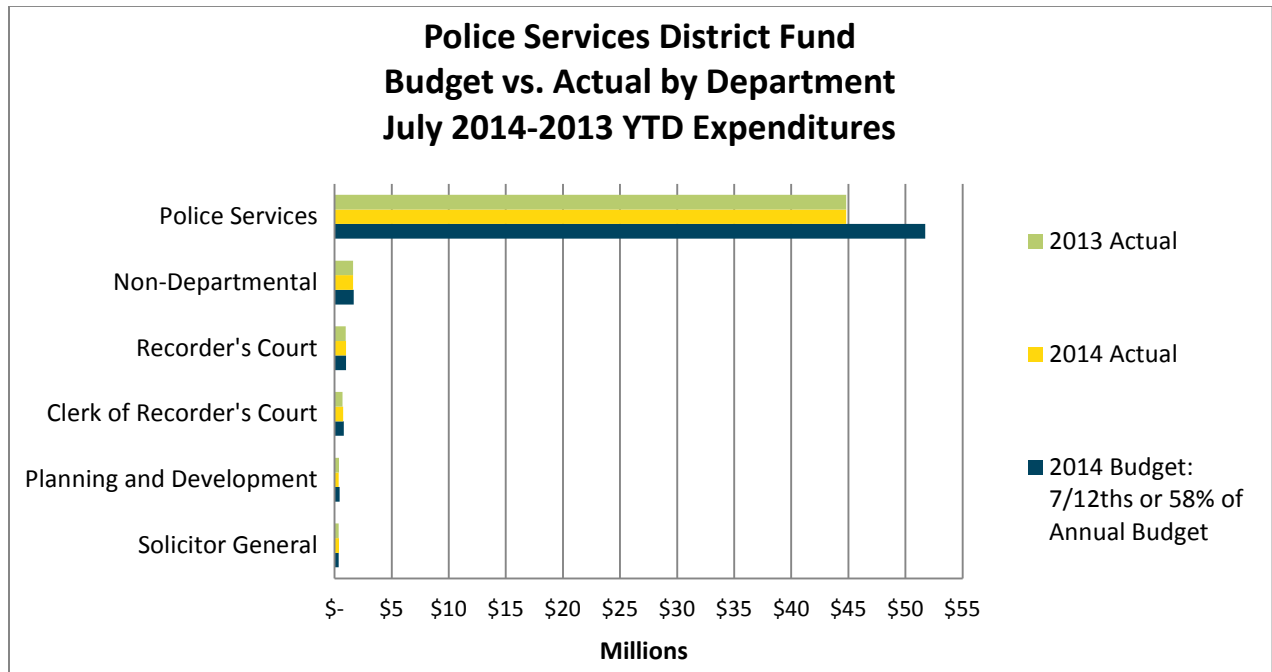
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree 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.

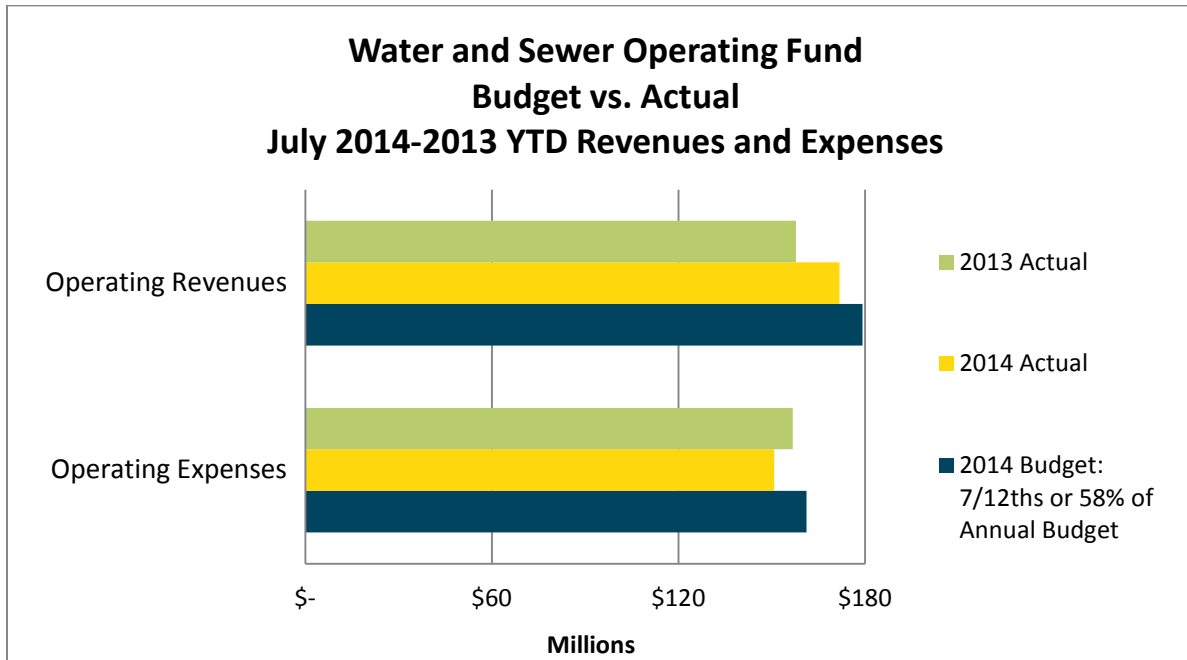
Although more than 51 percent of current year-to-date revenues collected are from other taxes, as shown in the chart at the bottom of the previous page, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget.

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 July 2014 came in approximately \$14.0 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 4.6 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 July 2014 came in approximately \$6.0 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 4.1 percent, or \$7.3 million, under budget. Despite the year-to-date revenue lag, the Department of Water Resources is projecting revenues will end the year over budget as a result of the following:

- An increase in outdoor water usage due to the recent dryer weather.
- Stronger than expected system development charge revenues, as development continues to show signs of recovery.
- A \$10 million accrual for charges for services at year end. 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 6.5 percent, or \$10.4 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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 136,199,450	\$ 136,199,450	\$ 136,199,450			
Revenues:						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 30,348,521	14.87%	\$ 37,672,821	18.41%
Intergovernmental	3,481,731	3,855,731	2,338,192	60.64%	1,750,747	54.75%
Charges for Services	25,435,019	25,435,019	8,257,281	32.46%	9,592,917	35.79%
Fines and Forfeitures	4,658,535	4,658,535	2,947,159	63.26%	2,542,630	48.45%
Investment Income	1,223,461	1,223,461	601,265	49.14%	151,120	47.30%
Contributions and Donations	83,661	89,815	58,078	64.66%	25,555	73.86%
Miscellaneous	1,401,814	1,401,814	1,142,201	81.48%	1,336,648	69.62%
Other Financing Sources	199,864	199,864	97,955	49.01%	131,671	65.99%
Total Revenues without Use of Fund Balance	240,561,726	240,941,880	45,790,652	19.00%	53,204,109	21.95%
Use of Fund Balance	742,500	551,303	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 241,493,183	\$ 45,790,652	18.96%	\$ 53,204,109	18.58%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 646,952	43.38%	\$ 632,457	52.98%
Tax Assessor	8,758,686	8,675,579	4,285,927	49.40%	4,225,474	48.78%
Tax Commissioner	11,408,689	11,453,689	6,412,112	55.98%	6,267,614	54.96%
Transportation	16,162,829	16,330,289	8,095,284	49.57%	8,177,023	52.05%
Planning and Development	654,445	654,445	227,333	34.74%	221,708	34.68%
Police Services	5,038,119	4,985,897	2,421,449	48.57%	2,143,491	47.44%
Corrections	13,787,765	13,777,922	7,402,849	53.73%	7,059,259	52.34%
Community Services	4,179,298	4,214,136	2,063,482	48.97%	1,945,180	47.82%
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	407,469	52.79%	412,500	53.91%
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	14,729,562	74.02%	14,561,952	74.19%
Community Services - Elections	5,374,669	5,352,518	1,944,930	36.34%	1,263,910	48.13%
Juvenile Court	6,326,012	6,949,506	3,805,103	54.75%	3,667,969	57.29%
Sheriff	73,391,448	74,131,341	42,150,279	56.86%	40,692,362	56.55%
Immigration Customs Enforcement	1,387,884	1,387,884	826,345	59.54%	722,343	55.12%
Clerk of Court	9,444,653	9,444,653	5,218,019	55.25%	5,077,278	55.15%
Judiciary	16,535,495	20,595,395	12,054,854	58.53%	12,016,827	60.17%
Probate Court	2,036,321	2,085,171	1,130,917	54.24%	1,087,341	53.85%
District Attorney	11,164,820	11,426,394	6,221,467	54.45%	5,899,294	55.88%
Solicitor General	3,654,887	3,666,487	1,928,282	52.59%	1,893,368	51.05%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 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	1,166,667	58.33%	1,310,359	58.33%
Contribution to Transit	3,995,299	3,995,299	2,330,591	58.33%	1,613,252	58.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,221,407	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	824,297	66.56%	699,523	58.72%
Other Miscellaneous	143,485	143,485	57,741	40.24%	120,534	30.77%
Other Post-Employment Benefit Reserve	-	7,674	-	0.00%	-	0.00%
Pauper Burial	90,000	155,000	80,755	52.10%	113,650	66.85%
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	809,800	-	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	126,127	44.16%	87,474	21.44%
Total Non-Departmental	30,607,939	24,971,610	11,632,850	46.58%	64,648,581	81.58%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 241,493,183	\$ 133,197,996	55.16%	\$ 182,203,431	63.64%
Projected Fund Balance December 31	\$ 135,456,950	\$ 135,648,147				
Fund Balance as of Report Date			\$ 48,792,106			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 441,256	7.53%	\$ 540,580	9.45%
Intergovernmental	18,817	18,817	13,070	69.46%	12,061	64.10%
Investment Income	100	100	11	11.00%	12	0.06%
TOTAL REVENUES	\$ 5,877,659	\$ 5,877,659	\$ 454,337	7.73%	\$ 552,653	9.60%
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			\$ 6,639,071			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 317,772	5.48%	\$ -	0.00%
Licenses and Permits	2,533,782	2,536,782	1,968,902	77.61%	2,166,633	69.56%
Intergovernmental	-	-	12,333	-	-	-
Charges for Services	323,560	323,560	280,726	86.76%	245,817	72.95%
Investment Income	28,224	28,224	3,979	14.10%	1,578	52.60%
Miscellaneous	-	-	4,947	-	2,827	89.18%
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	\$ 2,806,201	30.92%	\$ 5,706,441	45.20%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,165,435	\$ 3,081,184	49.98%	\$ 2,888,077	49.16%
Police Services	2,546,509	2,517,891	1,359,921	54.01%	1,316,934	55.11%
Non-Departmental	85,500	92,316	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,775,642	4,441,105	50.61%	4,205,011	49.97%
Contribution to Fund Balance	187,867	300,513	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,073,155	\$ 9,076,155	\$ 4,441,105	48.93%	\$ 4,205,011	33.31%
Projected Fund Balance December 31	\$ 5,420,544	\$ 5,533,190				
Fund Balance as of Report Date			\$ 3,597,773			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 4,059,536	5.39%	\$ -	0.00%
Licenses and Permits	736,326	736,326	427,520	58.06%	390,725	50.20%
Intergovernmental	-	-	173,469	-	-	-
Charges for Services	14,211,977	14,211,977	7,030,308	49.47%	7,418,749	53.56%
Investment Income	-	-	15,808	-	7,049	20.89%
Contributions and Donations	-	-	100	-	745	-
Miscellaneous	27,024	77,761	159,347	204.92%	70,763	83.10%
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>\$ 13,800,414</u>	14.72%	<u>\$ 32,480,798</u>	30.23%
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 354,220	57.89%	\$ 334,736	56.03%
Fire and Emergency Services	91,980,421	91,081,388	47,475,833	52.12%	44,812,775	54.85%
Non-Departmental	920,200	952,906	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	92,646,178	47,830,053	51.63%	45,147,511	53.05%
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>\$ 47,830,053</u>	51.00%	<u>\$ 45,147,511</u>	42.01%
Projected Fund Balance December 31	<u>\$ 30,632,991</u>	<u>\$ 31,550,055</u>				
Fund Deficit as of Report Date			<u>\$ (3,609,062)</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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 2,838	50.65%	\$ 838	69.83%
Total Revenues without Use of Fund Balance	5,603	5,603	2,838	50.65%	838	69.83%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 23,750	\$ 2,838	11.95%	\$ 838	4.99%
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			\$ 797,235			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 37,861,954	\$ 37,861,954	\$ 37,861,954			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 19,829,835	37.70%	\$ 17,387,759	37.14%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	1,478,496	34.23%	1,380,902	32.07%
Intergovernmental	-	-	71,760	-	-	-
Charges for Services	1,271,328	1,271,328	770,307	60.59%	738,957	79.56%
Fines and Forfeitures	9,495,579	9,495,579	5,490,399	57.82%	4,008,680	43.88%
Investment Income	35,612	35,612	42,480	119.29%	15,889	47.08%
Contributions and Donations	-	-	7,319	-	-	-
Miscellaneous	182,545	208,395	311,087	149.28%	196,101	57.22%
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>\$ 28,968,538</u>	29.93%	<u>\$ 53,139,727</u>	44.39%
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 355,658	48.10%	\$ 379,156	55.65%
Police Services	89,346,649	88,697,717	44,815,937	50.53%	44,804,435	54.95%
Recorder's Court	1,663,154	1,741,954	994,557	57.09%	965,480	58.42%
Solicitor General	640,056	640,056	394,639	61.66%	346,185	51.45%
Clerk of Recorder's Court	1,363,946	1,363,946	738,619	54.15%	705,371	54.31%
Non-Departmental	2,955,836	2,856,592	1,620,636	56.73%	1,620,636	32.44%
Total Appropriations without Contribution to Fund Balance	96,724,269	96,039,706	48,920,046	50.94%	48,821,263	53.75%
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>\$ 48,920,046</u>	50.55%	<u>\$ 48,821,263</u>	40.78%
Projected Fund Balance December 31	<u>\$ 37,896,795</u>	<u>\$ 38,607,208</u>				
Fund Balance as of Report Date			<u>\$ 17,910,446</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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 1,753,789	7.61%	\$ 2,165,300	9.13%
Intergovernmental	52,810	52,810	51,739	97.97%	50,248	95.15%
Charges for Services	3,957,486	3,957,486	2,723,018	68.81%	2,459,853	65.21%
Investment Income	29,121	29,121	16,291	55.94%	6,381	56.72%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	1,418,231	79.01%	1,349,897	72.15%
Other Financing Sources	-	-	-	-	2,261	-
TOTAL REVENUES	\$ 28,876,112	\$ 28,876,112	\$ 5,963,068	20.65%	\$ 6,033,940	20.51%
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,558,633	\$ 15,177,820	53.15%	\$ 14,683,910	49.64%
Support Services	141,362	141,362	78,679	55.66%	51,976	38.13%
Non-Departmental	15,000	20,929	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,720,924	15,256,499	53.12%	14,735,886	49.56%
Contribution to Fund Balance	1,787	155,188	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 28,876,112	\$ 15,256,499	52.83%	\$ 14,735,886	49.56%
Projected Fund Balance December 31	\$ 14,637,404	\$ 14,790,805				
Fund Balance as of Report Date			\$ 5,342,186			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 1,970	1.68%	\$ 2,943	2.54%
Investment Income	3,681	3,681	1,325	36.00%	82	5.47%
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 3,295	2.73%	\$ 3,025	2.58%
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 27,254	43.60%	\$ 41,582	66.77%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	27,254	43.60%	41,582	66.77%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 27,254	22.59%	\$ 41,582	35.42%
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,181,239			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,816,008	\$ 117,135	1.72%	\$ 137,064	1.97%
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	6,822,106	142,543	2.09%	137,332	1.97%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,459,921	\$ 142,543	1.91%	\$ 137,332	1.85%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,459,921	\$ 3,564,995	47.79%	\$ 3,424,191	46.13%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,459,921	\$ 3,564,995	47.79%	\$ 3,424,191	46.13%
Projected Fund Balance December 31	\$ 2,291,101	\$ 2,291,101				
Fund Deficit as of Report Date			\$ (493,536)			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 385,796	48.32%	\$ 378,636	53.53%
Investment Income	1,721	1,721	1,056	61.36%	782	231.36%
Total Revenues without Use of Fund Balance	800,114	800,114	386,852	48.35%	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	\$ 386,852	20.31%	\$ 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			\$ 2,372,456			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 44,558	64.11%	\$ 40,323	92.70%
Miscellaneous	7,800	7,800	4,570	58.59%	4,159	63.91%
Total Revenues without Use of Fund Balance	77,300	77,300	49,128	63.55%	44,482	88.95%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 49,128	60.27%	\$ 44,482	64.10%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 27,781	34.08%	\$ 34,229	49.33%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 27,781	34.08%	\$ 34,229	49.33%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 91,475			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 465,076	53.33%	\$ 435,770	49.80%
Investment Income	1,544	1,544	740	47.93%	811	54.76%
Miscellaneous	-	-	3,196	-	1,216	95.00%
Total Revenues without Use of Fund Balance	873,537	873,537	469,012	53.69%	437,797	49.87%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 469,012	37.81%	\$ 437,797	39.06%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 265,176	53.89%	\$ 238,925	53.68%
Solicitor General	748,406	748,406	302,190	40.38%	297,394	44.00%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 567,366	45.74%	\$ 536,319	47.85%
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,263,545			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Fines and Forfeitures	\$ -	\$ 316	\$ 316	100.00%	\$ 84,509	100.00%
Investment Income	533	533	2,484	466.04%	249	48.73%
Total Revenues without Use of Fund Balance	533	849	2,800	329.80%	84,758	99.69%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,316	\$ 2,800	1.30%	\$ 84,758	29.28%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,316	\$ 81,226	37.72%	\$ 59,314	20.49%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,316	\$ 81,226	37.72%	\$ 59,314	20.49%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Fund Balance as of Report Date			\$ 376,677			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 7,281,493	55.28%	\$ 7,045,700	50.03%
Investment Income	123,049	123,049	101,402	82.41%	59,360	101.20%
Miscellaneous	-	-	11,803	-	4,256	96.73%
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	7,394,698	55.62%	7,109,316	50.26%
Use of Fund Balance	4,665,885	4,450,809	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 17,745,658	\$ 7,394,698	41.67%	\$ 7,109,316	42.19%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,241,203	\$ 6,820,970	47.90%	\$ 6,309,130	47.03%
Non-Departmental	3,500,000	3,504,455	3,220,837	91.91%	3,133,742	91.19%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 17,745,658	\$ 10,041,807	56.59%	\$ 9,442,872	56.04%
Projected Fund Balance December 31	\$ 22,762,365	\$ 22,977,441				
Fund Balance as of Report Date			\$ 24,781,141			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 29,380	46.09%	\$ 36,220	53.38%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 29,380	46.09%	\$ 36,220	53.38%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 27,554	43.23%	\$ 34,427	50.74%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	27,554	43.23%	34,427	50.74%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 27,554	43.22%	\$ 34,427	50.74%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 105,169			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
Revenue:						
Fines and Forfeitures	\$ -	\$ 67,366	\$ 105,339	156.37%	\$ 182,686	100.00%
Total Revenues without Use of Fund Balance	-	67,366	105,339	156.37%	182,686	100.00%
Use of Fund Balance	1,119,152	1,051,786	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 105,339</u>	9.41%	<u>\$ 182,686</u>	12.62%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 304,836	27.24%	\$ 123,691	8.55%
TOTAL APPROPRIATIONS	<u>\$ 1,119,152</u>	<u>\$ 1,119,152</u>	<u>\$ 304,836</u>	27.24%	<u>\$ 123,691</u>	8.55%
Projected Fund Balance December 31	<u>\$ 1,924,727</u>	<u>\$ 1,992,093</u>				
Fund Balance as of Report Date			<u>\$ 2,844,382</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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
Revenue:						
Fines and Forfeitures	-	\$ 224,267	\$ 250,181	111.55%	\$ 215,831	100.00%
Miscellaneous	-	-	1,050	-	1,303	160.07%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	224,267	251,231	112.02%	448,110	206.84%
Use of Fund Balance	876,747	652,480	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 251,231</u>	28.65%	<u>\$ 448,110</u>	34.63%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 139,784	15.94%	\$ 412,519	31.88%
TOTAL APPROPRIATIONS	<u>\$ 876,747</u>	<u>\$ 876,747</u>	<u>\$ 139,784</u>	15.94%	<u>\$ 412,519</u>	31.88%
Projected Fund Balance December 31	<u>\$ 2,107,256</u>	<u>\$ 2,331,523</u>				
Fund Balance as of Report Date			<u>\$ 3,095,450</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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 274,352	59.93%	\$ 233,775	56.24%
Total Revenues without Use of Fund Balance	457,814	457,814	274,352	59.93%	233,775	56.24%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 274,352	47.80%	\$ 233,775	43.64%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 172,191	30.00%	\$ 137,376	25.65%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 172,191	30.00%	\$ 137,376	25.65%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,168,653			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,426	\$ 75,397	247.80%	\$ 51,275	100.00%
Investment Income	232	232	89	38.36%	130	44.83%
Total Revenues without Use of Fund Balance	232	30,658	75,486	246.22%	51,405	99.69%
Use of Fund Balance	50,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 180,658	\$ 75,486	41.78%	\$ 51,405	20.46%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 180,658	\$ -	0.00%	\$ 112,390	44.73%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 180,658	\$ -	0.00%	\$ 112,390	44.73%
Projected Fund Balance December 31	\$ 114,708	\$ 14,708				
Fund Balance as of Report Date			\$ 240,194			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 07/31/2014	Actuals YTD as of 07/31/2014		Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ 129,567	\$ 144,816	111.77%	\$ 180,401	100.00%
Investment Income	881	881	348	39.50%	419	63.29%
Total Revenues without Use of Fund Balance	<u>881</u>	<u>130,448</u>	<u>145,164</u>	<u>111.28%</u>	<u>180,820</u>	<u>99.87%</u>
Use of Fund Balance	150,000	650,000	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 150,881</u>	<u>\$ 780,448</u>	<u>\$ 145,164</u>	<u>18.60%</u>	<u>\$ 180,820</u>	<u>17.59%</u>
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 780,448	\$ 184,117	23.59%	\$ 358,292	34.86%
TOTAL APPROPRIATIONS	<u>\$ 150,881</u>	<u>\$ 780,448</u>	<u>\$ 184,117</u>	<u>23.59%</u>	<u>\$ 358,292</u>	<u>34.86%</u>
Projected Fund Balance December 31	\$ 503,740	\$ 3,740				
Fund Balance as of Report Date			\$ 614,787			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 141,467	\$ 141,467	\$ 141,467			
Revenues:						
Fines and Forfeitures	-	-	5,003	-	-	0.00%
Investment Income	164	164	72	43.90%	81	57.45%
Other Financing Sources	-	2,025	2,025	100.00%	-	-
Total Revenues without Use of Fund Balance	164	2,189	7,100	324.35%	81	57.45%
Use of Fund Balance	108,636	141,311	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 108,800	\$ 143,500	\$ 7,100	4.95%	\$ 81	0.05%
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 143,500	\$ 10,000	6.97%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 108,800	\$ 143,500	\$ 10,000	6.97%	\$ -	0.00%
Projected Fund Balance December 31	\$ 32,831	\$ 156				
Fund Balance as of Report Date			\$ 138,567			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 516,898	62.65%	\$ 485,915	60.74%
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	1,407,964	64.00%	1,360,056	62.36%
Use of Fund Balance	489,056	489,056	-	0.00%	-	-
TOTAL REVENUES	\$ 2,689,056	\$ 2,689,056	\$ 1,407,964	52.36%	\$ 1,360,056	62.36%
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 17,597	56.46%	\$ 22,733	58.24%
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	\$ 2,675,487	99.50%	\$ 2,138,823	99.20%
Projected Fund Balance December 31	\$ 790,730	\$ 790,730				
Fund Balance as of Report Date			\$ 12,263			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 4,098,339	59.36%	\$ 3,735,416	56.55%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	680	8.50%	4,649	53.96%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	4,099,019	59.30%	3,740,065	56.54%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 7,103,673	\$ 4,099,019	57.70%	\$ 3,740,065	52.22%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 1,581,886	72.92%	\$ 1,537,695	69.22%
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	\$ 2,906,589	40.92%	\$ 2,900,423	40.50%
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 7,876,509			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 86,850	64.33%	\$ 88,904	63.96%
Miscellaneous - Rents	714,350	714,350	455,465	63.76%	397,100	56.96%
Total Revenues without Use of Net Position	849,350	849,350	542,315	63.85%	486,004	58.12%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 860,781	\$ 860,781	\$ 542,315	63.00%	\$ 486,004	57.54%
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 427,048	49.61%	\$ 383,824	45.45%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 860,781	\$ 427,048	49.61%	\$ 383,824	45.45%
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 765,316			

* 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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 687,054	\$ 687,054	\$ 687,054			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 1,934,456	53.08%	\$ 2,124,666	50.57%
Investment Income	12,321	12,321	1,798	14.59%	1,078	34.12%
Miscellaneous	273,700	273,700	130,710	47.76%	265,617	989.78%
Other Financing Sources	3,995,299	3,995,299	2,330,591	58.33%	1,613,252	57.91%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 4,397,555	55.48%	\$ 4,004,613	57.07%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 31,010	39.93%	\$ 43,108	58.61%
Transportation	7,805,369	7,805,369	3,892,420	49.87%	3,752,885	48.82%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	3,923,430	49.77%	3,795,993	48.91%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 3,923,430	49.50%	\$ 3,795,993	48.91%
Projected Net Position December 31	\$ 729,975	\$ 729,975				
Net Position as of Report Date			\$ 1,161,179			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 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%	\$ 414,437	54.25%
Charges for Services	40,329,660	40,329,660	24,705,016	61.26%	25,462,971	60.62%
Investment Income	374,002	374,002	140,189	37.48%	103,265	48.03%
Miscellaneous	50	50	907	1814.00%	478	31.00%
TOTAL REVENUES	<u>\$ 41,423,712</u>	<u>\$ 41,423,712</u>	<u>\$ 25,222,619</u>	<u>60.89%</u>	<u>\$ 25,981,151</u>	<u>60.44%</u>
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 748,653	43.51%	\$ 867,094	43.94%
Non-Departmental	-	305	-	0.00%	-	-
Payments to Haulers	38,347,577	38,347,577	19,220,842	50.12%	19,800,382	49.59%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	19,969,495	49.84%	20,667,476	49.32%
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>\$ 19,969,495</u>	<u>48.21%</u>	<u>\$ 20,667,476</u>	<u>48.08%</u>
Projected Net Position December 31	\$ 9,854,042	\$ 9,868,773				
Net Position as of Report Date			\$ 13,766,862			

* 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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 507,782	1.65%	\$ 714,446	2.36%
Investment Income	37,523	37,523	10,238	27.28%	5,892	35.71%
Miscellaneous	14,000	14,000	20,303	145.02%	15,068	79.25%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 538,323	1.75%	\$ 735,406	2.42%
Appropriations:						
Planning and Development	\$ 486,813	\$ 442,166	\$ 198,057	44.79%	\$ 235,434	49.97%
Water Resources*	20,457,221	20,423,216	10,791,899	52.84%	16,667,358	56.37%
Non-Departmental	30,000	31,580	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,896,962	10,989,956	52.59%	16,902,792	56.10%
Working Capital Reserve	9,790,766	9,867,838	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 10,989,956	35.72%	\$ 16,902,792	55.69%
Projected Net Position December 31	\$ 18,341,911	\$ 18,418,983				
Net Position as of Report Date			\$ (1,900,488)			

* 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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 160,959,337	54.65%	\$ 147,325,687	52.17%
Investment Income	99,789	99,789	49,366	49.47%	27,282	54.56%
Contributions and Donations	12,000,000	12,000,000	10,582,263	88.19%	10,272,908	85.61%
Miscellaneous	404,000	404,000	184,150	45.58%	119,858	19.79%
TOTAL REVENUES	\$ 307,049,789	\$ 307,049,789	\$ 171,775,116	55.94%	\$ 157,745,735	53.47%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 665,537	53.93%	\$ 672,158	56.06%
Water Resources*	276,042,016	274,940,706	150,045,963	54.57%	156,085,035	53.72%
Non-Departmental	50,000	90,905	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	276,265,705	150,711,500	54.55%	156,757,193	53.69%
Working Capital Reserve	29,723,679	30,784,084	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 307,049,789	\$ 307,049,789	\$ 150,711,500	49.08%	\$ 156,757,193	53.13%
Projected Net Position December 31	\$ 63,650,868	\$ 64,711,273				
Net Position as of Report Date			\$ 54,990,805			

* 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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 29,574,452	58.34%	\$ 28,992,551	58.31%
Investment Income	15,382	15,382	6,325	41.12%	-	-
Miscellaneous	1,541,624	1,541,624	902,348	58.53%	975,106	60.74%
Total Revenues without Use of Net Position	52,254,316	52,254,316	30,483,125	58.34%	29,967,657	58.39%
Use of Net Position	558,682	-	-	-	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 52,254,316	\$ 30,483,125	58.34%	\$ 29,967,657	58.39%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 1,835,055	45.08%	\$ 1,802,505	43.45%
Financial Services	7,526,611	7,388,632	4,037,638	54.65%	3,913,141	53.77%
Human Resources	3,174,717	3,141,274	1,501,379	47.80%	1,482,486	53.84%
Information Technology	26,103,925	25,474,922	14,570,545	57.20%	14,288,766	60.38%
Law	1,951,765	1,910,974	874,424	45.76%	867,315	47.46%
Support Services	9,173,095	9,132,189	4,551,437	49.84%	4,455,946	51.72%
Non-Departmental	717,000	748,750	121,908	16.28%	128,989	13.22%
Total Appropriations without Working Capital Reserve	52,812,998	51,866,983	27,492,386	53.01%	\$ 26,939,148	54.68%
Working Capital Reserve	-	387,333	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 52,254,316	\$ 27,492,386	52.61%	\$ 26,939,148	52.49%
Projected Net Position December 31	\$ 12,441,207	\$ 13,387,222				
Net Position as of Report Date			\$ 15,990,628			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 583,341	58.33%	\$ 583,346	58.33%
Investment Income	9,839	9,839	840	8.54%	2,656	118.04%
Total Revenues without Use of Net Position	1,009,854	1,009,854	584,181	57.85%	586,002	58.47%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 1,051,741	\$ 584,181	55.54%	\$ 586,002	29.29%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 369,782	35.16%	\$ 350,131	17.50%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 1,051,741	\$ 369,782	35.16%	\$ 350,131	17.50%
Projected Net Position December 31	\$ 2,223,951	\$ 2,223,951				
Net Position as of Report Date			\$ 2,480,237			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 3,170,641	50.22%	\$ 3,349,300	57.69%
Miscellaneous	296,611	296,611	266,089	89.71%	409,912	117.30%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 3,436,730	52.00%	\$ 3,759,212	61.07%
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 3,249,082	54.39%	\$ 3,229,531	55.72%
Non-Departmental	-	12,984	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	3,249,082	54.28%	3,229,531	55.67%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 3,249,082	49.16%	\$ 3,229,531	52.47%
Projected Net Position December 31	\$ 2,403,771	\$ 2,477,557				
Net Position as of Report Date			\$ 2,041,756			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 21,964,652	53.90%	\$ 19,444,941	54.89%
Investment Income	147,199	147,199	88,276	59.97%	56,882	52.15%
Miscellaneous	-	-	135,235	-	161,516	161.52%
Total Revenues without Use of Net Position	40,898,129	40,898,129	22,188,163	54.25%	19,663,339	55.15%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,115,762	\$ 48,115,762	\$ 22,188,163	46.11%	\$ 19,663,339	46.29%
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 25,478,877	52.95%	\$ 22,613,243	53.23%
TOTAL APPROPRIATIONS	\$ 48,115,762	\$ 48,115,762	\$ 25,478,877	52.95%	\$ 22,613,243	53.23%
Projected Net Position December 31	\$ 24,210,394	\$ 24,210,394				
Net Position as of Report Date			\$ 28,137,313			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 2,041,671	58.33%	\$ 2,524,780	58.33%
Investment Income	144,389	144,389	82,966	57.46%	53,154	116.82%
Miscellaneous	-	-	257,523	-	18,667	100.07%
Total Revenues without Use of Net Position	3,644,396	3,644,396	2,382,160	65.37%	2,596,601	59.09%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,857,197	\$ 6,857,197	\$ 2,382,160	34.74%	\$ 2,596,601	39.27%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 4,267,155	62.23%	\$ 4,083,186	61.75%
TOTAL APPROPRIATIONS	\$ 6,857,197	\$ 6,857,197	\$ 4,267,155	62.23%	\$ 4,083,186	61.75%
Projected Net Position December 31	\$ 20,645,784	\$ 20,645,784				
Net Position as of Report Date			\$ 21,973,590			

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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 07/31/2014	Actuals YTD as of 07/31/2014	% Actual to Current Budget	Actuals YTD as of 07/31/2013	% Actual to 07/31/2013 Budget
Net Position January 1	\$ 10,537,963	\$ 10,537,963	\$ 10,537,963			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 2,341,258	58.53%	\$ 1,958,677	58.33%
Investment Income	65,756	65,756	41,974	63.83%	29,132	82.06%
Miscellaneous	-	-	6,995	-	-	-
Total Revenues without Use of Net Position	4,065,616	4,065,616	2,390,227	58.79%	1,987,809	58.58%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,302,737	\$ 6,302,737	\$ 2,390,227	37.92%	\$ 1,987,809	38.01%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 2,564,256	40.68%	\$ 1,812,716	34.66%
TOTAL APPROPRIATIONS	\$ 6,302,737	\$ 6,302,737	\$ 2,564,256	40.68%	\$ 1,812,716	34.66%
Projected Net Position December 31	\$ 8,300,842	\$ 8,300,842				
Net Position as of Report Date			\$ 10,363,934			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 07/31/2014

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
	(11,600)	Transferred to Solicitor General
<i>Subtotal</i>	(1,390,200)	
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	\$ (6,074,011)	
<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	11,600	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	11,600	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
Pauper Burial	65,000	Transferred from Contingency
<i>Subtotal</i>	65,000	
Other Governmental Agencies	30,000	Transferred from Contingency
<i>Subtotal</i>	30,000	
Total General Fund Transfers In From Non-Departmental Reserves	\$ 6,074,011	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 07/31/2014

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 07/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - July	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	89,815	6,154	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.
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>			188,957	
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 - July	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	
Street Lighting Fund (002)				
Charges for Services	6,803,751	6,816,008	12,257	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.
<i>Subtotal</i>			12,257	
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)	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	67,366	67,366	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$67,366.
Use of Fund Balance	1,119,152	1,051,786	(67,366)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$67,366).
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Police Special State Fund (072)				
Fines and Forfeitures	-	224,267	224,267	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$224,267.
Use of Fund Balance	876,747	652,480	(224,267)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$224,267).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	30,426	30,426	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$30,426.
Use of Fund Balance	50,000	150,000	100,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$100,000.
<i>Subtotal</i>			130,426	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	129,567	129,567	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$129,567.
Use of Fund Balance	150,000	650,000	500,000	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$500,000.
<i>Subtotal</i>			629,567	
Sheriff Special State Fund (067)				
Other Financing Sources	-	2,025	2,025	Adjust revenue and appropriation budgets to incorporate collected revenue for Special Revenue Funds \$2,025.
Use of Fund Balance	108,636	141,311	32,675	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$34,700.
<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			\$ 302,052	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 07/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - July	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	4,985,897	(52,222)	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.
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	3,666,487	11,600	\$11,600 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	809,800	(1,390,200)	See Non-departmental Budget Transfers Schedule for detail (\$1,390,200).
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>			188,957	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - July	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	155,188	153,401	GCID 20140039 Approval to execute 90 day job vacancy policy \$153,401.
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Transportation	7,447,664	7,459,921	12,257	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.
<i>Subtotal</i>			12,257	
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 - July	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			\$ 302,052	