



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**November 30, 2014** (unaudited)



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

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

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

**DATE:** December 18, 2014

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

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

This report includes:

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

# Executive Summary

Notable events during November and early December included: 1) property tax collections and appeals processing, 2) the Board of Tax Assessors' release of Notices of Current Assessment to utility companies, and 3) the continuation of fiscal year 2015 budget preparation. Highlights from these activities are discussed below.

## Property Taxes and Appeals

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County in April. During the 45 day appeal period, taxpayers filed approximately 19,200 real property and tangible personal property appeals (commercial and residential), a 65 percent increase from the number of appeals filed last year. As of November 28<sup>th</sup>, 80.7 percent of appeals have been settled, with 3,689 appeals or approximately \$98.7 million of the tax digest value still under dispute.

Real and personal property tax payments for the 2014 tax year were due October 1<sup>st</sup>. As of December 1<sup>st</sup>, the property tax collection rate was 96.42 percent of the amount billed.

## Utility Taxes

On October 14<sup>th</sup>, pending receipt of final assessments from the Georgia Department of Revenue, the County pre-billed public utilities in the amount of \$5,197,924, or 85 percent of the prior year's taxable value for utility taxes. The County received the official assessments on October 30<sup>th</sup>, and the Board of Tax Assessors approved and released Notices of Current Assessment totaling approximately \$479 million in digest value on November 5<sup>th</sup>. In early January 2015, after the end of the 45 day appeal period, the County will issue adjusted final tax bills reconciled for prior payments.

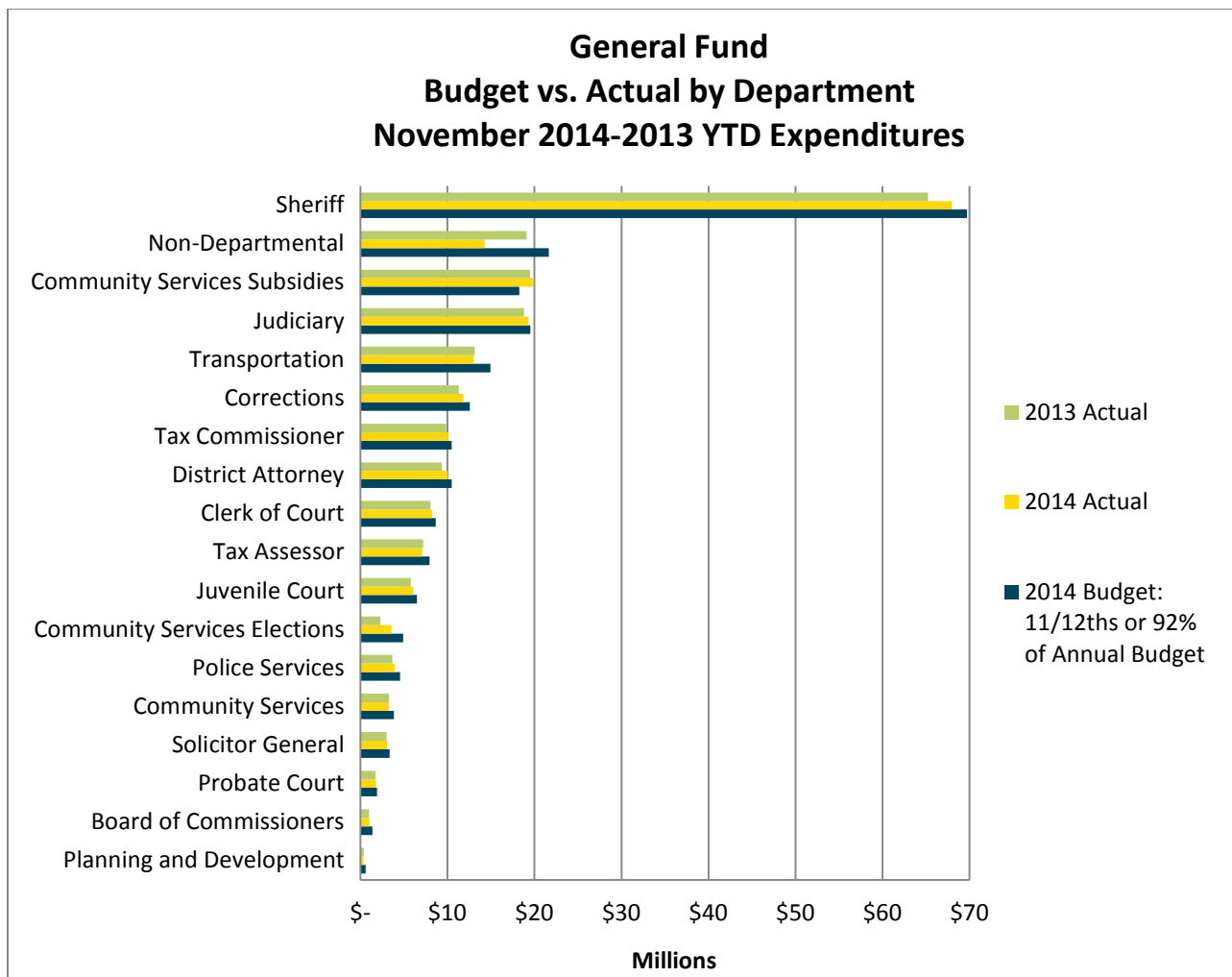
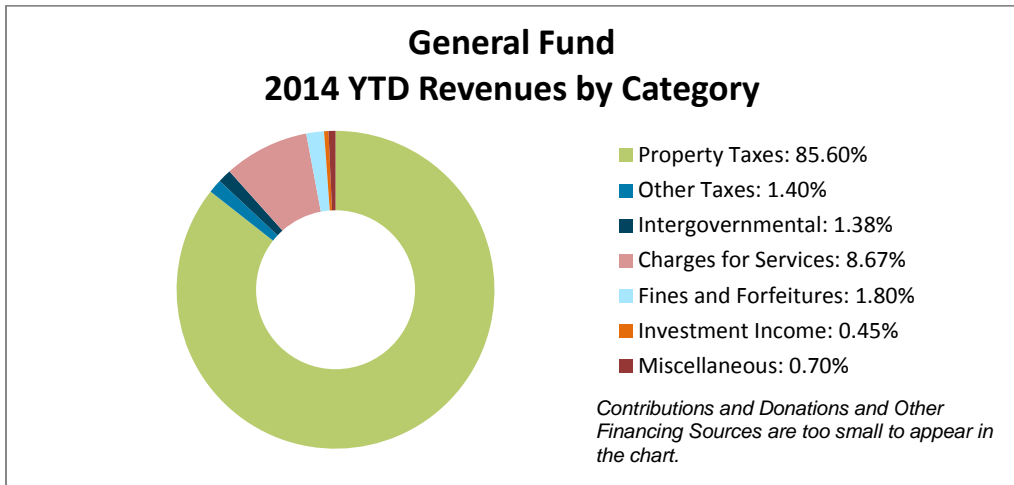
## 2015 Budget Preparation

With input from the Budget Review Team, the Chairman presented a [proposed \\$1.42 billion budget](#) for fiscal year 2015 to the Board of Commissioners during a briefing on November 18<sup>th</sup>. The proposed budget is based on the same millage rates as last year and focuses on partially restoring some services that were previously cut during the economic downturn. Additional information about the proposed budget is available on the County's [website](#).

Commissioners held a public hearing on Monday, December 8<sup>th</sup> in the Gwinnett Justice and Administration Center auditorium to receive comments on the proposed budget. The Board expects to adopt the budget on Tuesday, January 6, 2015.

# General Fund (page 9)

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



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

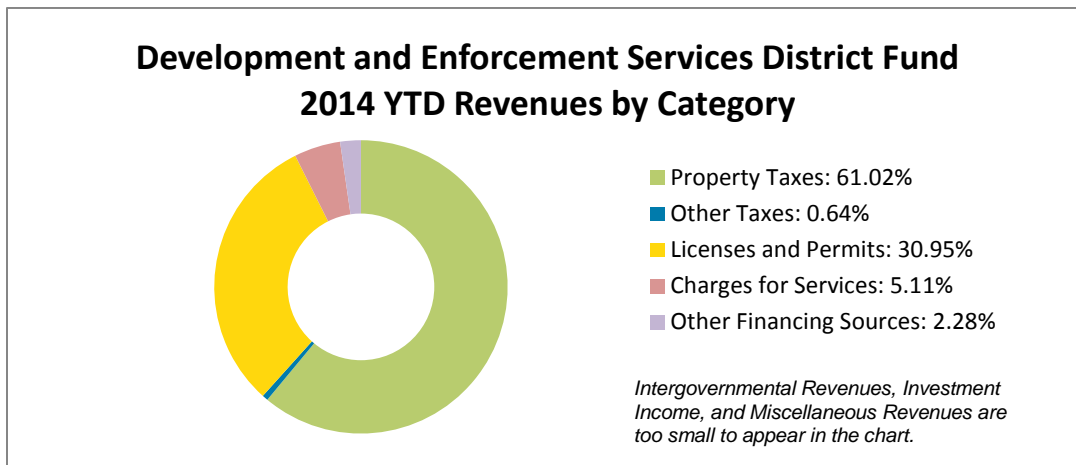
As expected, non-departmental expenditures in the General Fund are currently coming in under budget based on the percentage of the fiscal year that has lapsed. This is because reserves and contingencies always reflect zero dollars expended; reserves and contingencies are budgeted as non-departmental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

Community Services Subsidies are currently coming in over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of the date of this report, the County has made all four quarterly payments to most Community Services Subsidy recipients.

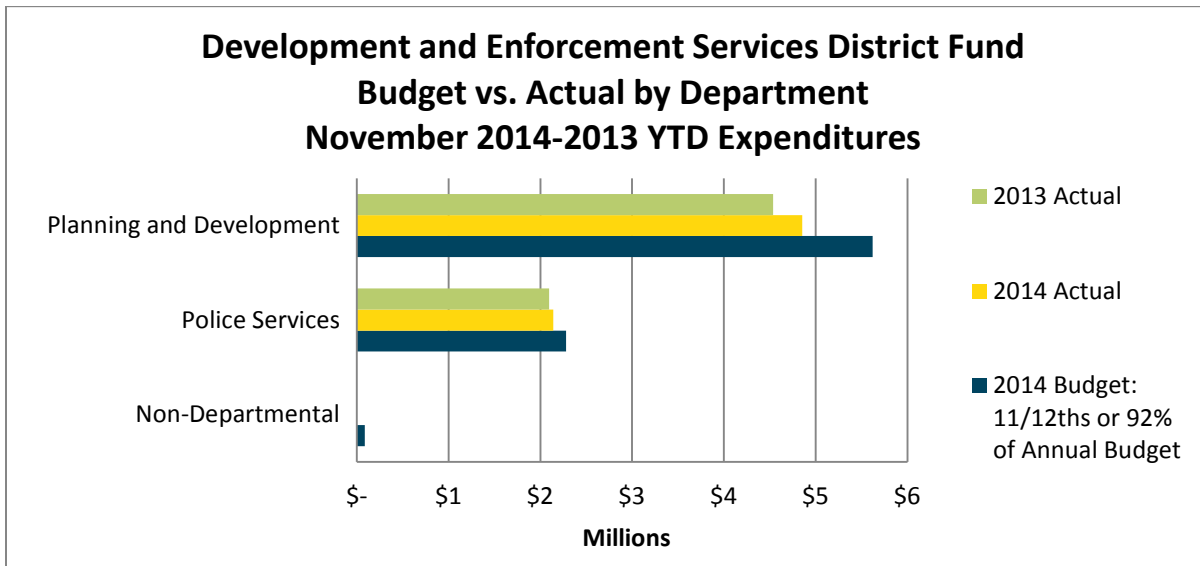
Expenditures for Community Services Elections are coming in under budget through November 2014. The budget included the cost of a fourth election, a run-off election, which was deemed unnecessary based on November election results. As a result, these expenditures are expected to end the year under budget.

## Development and Enforcement Services District Fund (page 12)

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

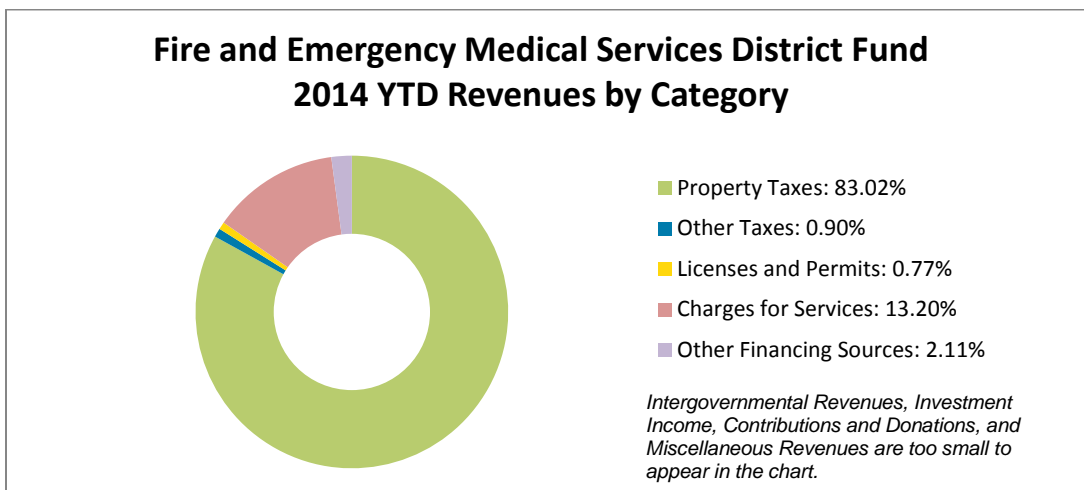


Revenues in the Development and Enforcement Services District Fund, shown on page 12, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording taxes that were previously collected in the General Fund are now collected in the service district funds.

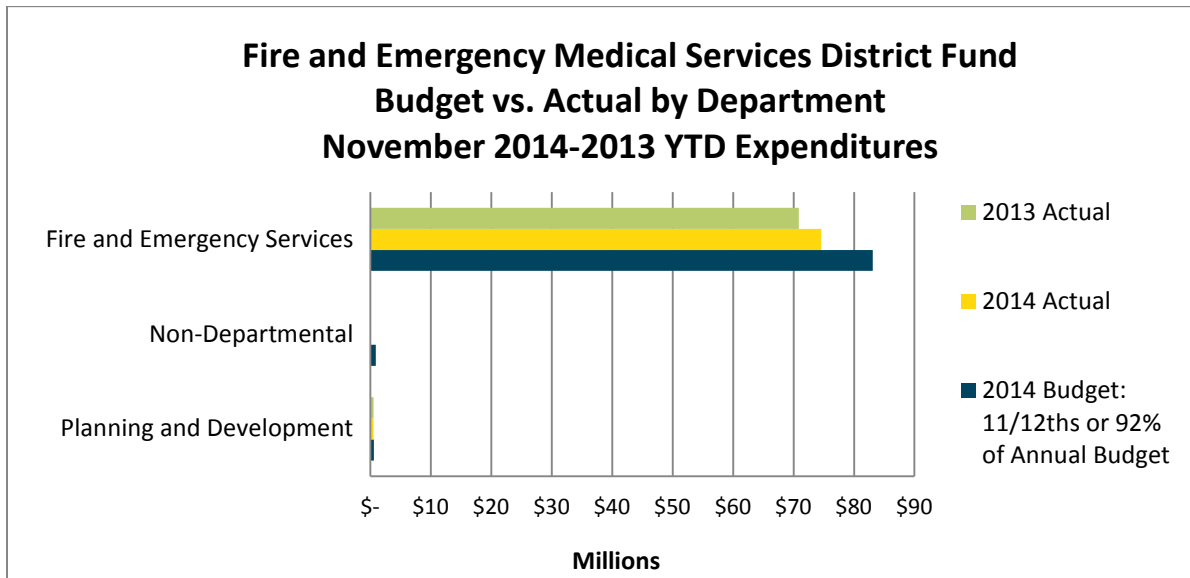


## Fire and Emergency Medical Services District Fund (page 13)

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

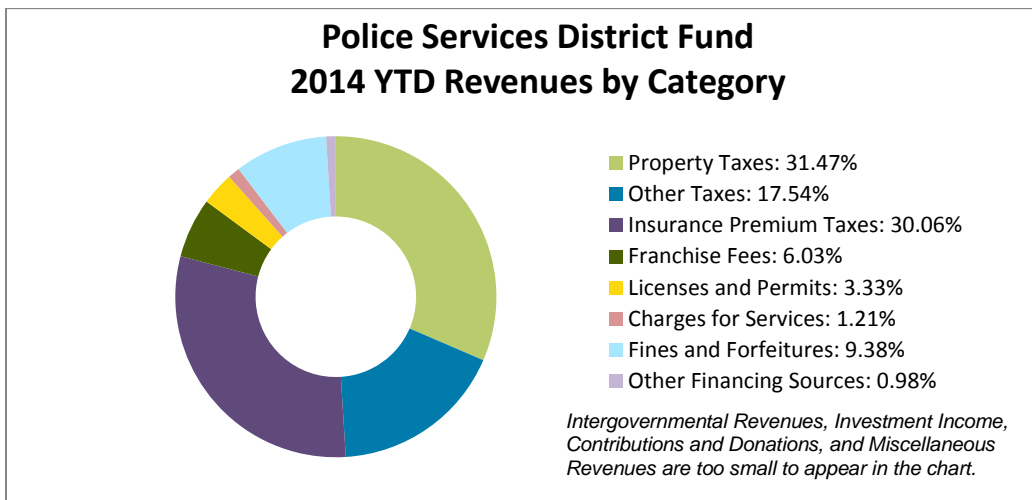


Revenues in the Fire and Emergency Medical Services District Fund, shown on page 13, are currently coming in higher than this same time last year excluding the one-time transfer to establish a 3-month reserve in 2013. Tax revenues for a portion of motor vehicle ad valorem taxes and intangible recording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



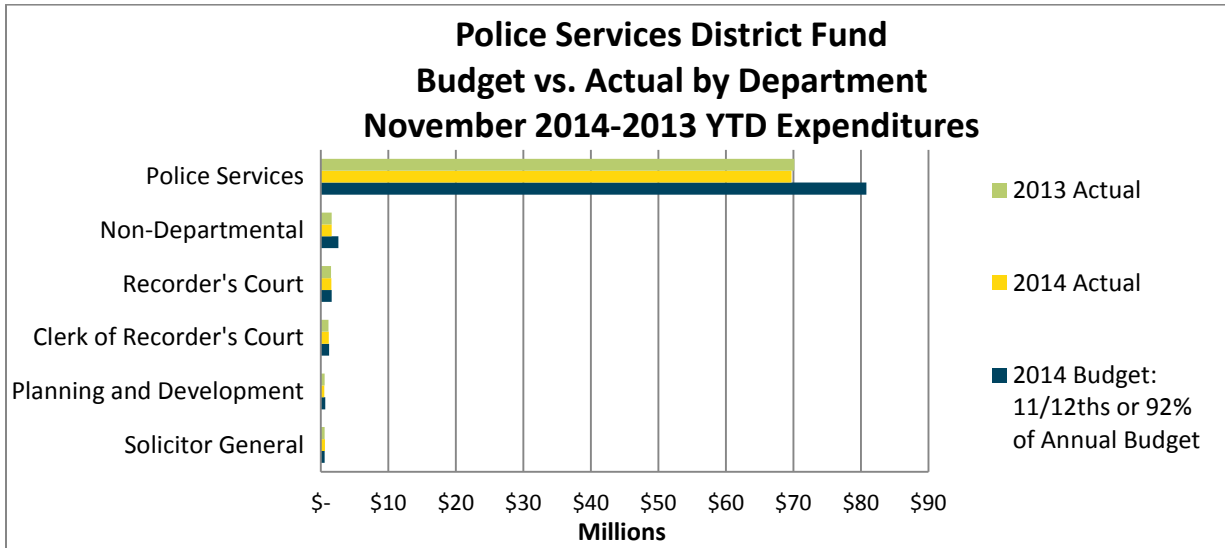
## Police Services District Fund (page 15)

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



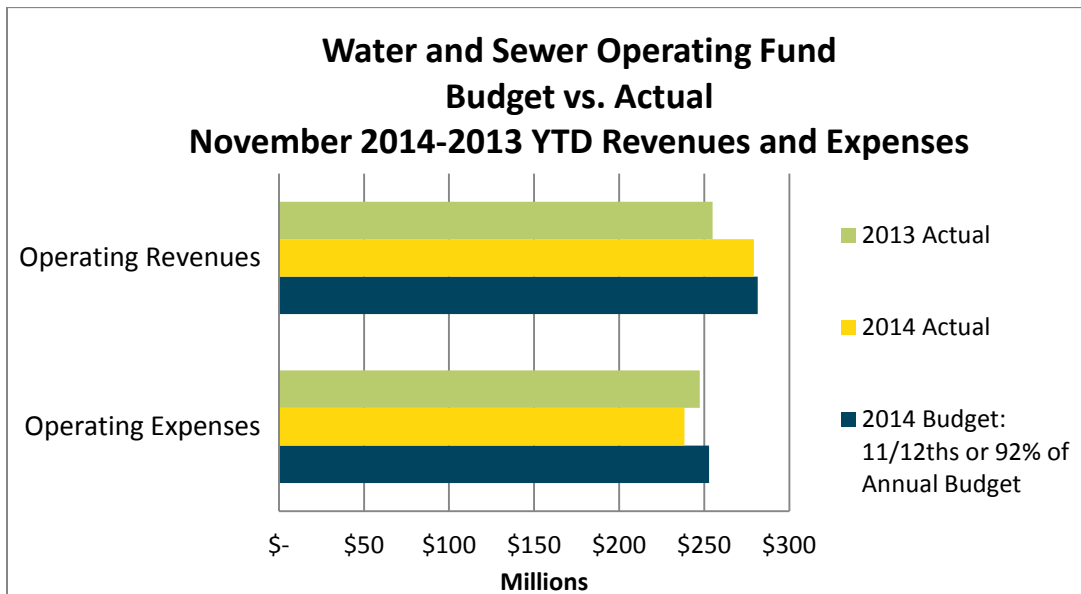
*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

Revenues in the Police Services District Fund, shown on page 15, 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. While total revenues in the Police Services District Fund came in higher than last year, insurance premium tax revenues came in approximately 1.6 percent lower than last year partially due to the City of Peachtree Corners collecting a portion of insurance premium tax revenues that were previously collected by the County.



## Water and Sewer Operating Fund (page 38)

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





Year-to-date Water and Sewer Operating Fund revenues through November 2014 came in approximately \$24.2 million above this same time last year. The year-over-year increase in revenues is primarily attributable to a 4.8 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 November 2014 came in approximately \$9.2 million below this same time last year. The year-over-year decrease in operating expenses is primarily attributable to decreases in the transfer to the Renewal and Extension capital fund.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are coming in approximately 0.83 percent, or approximately \$2.4 million under budget. Despite the slight 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:

- Water connect, reconnect, and Water and Sewer Wholesale revenues have far exceeded budget through November 2014.
- Stronger than expected system development charge revenues, as development continues to show signs of recovery.
- Charges for services lag by approximately one-half a month and will appear to be understated by approximately \$10 million when compared to budget, until year end when revenues earned in the final period are accrued.

Year-to-date Water and Sewer Operating Fund expenses are approximately 5.8 percent, or \$14.6 million, under budget based on the percentage of the fiscal year that has lapsed. Although consumption of water increased during the warm summer months, operating costs did not increase 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 11) and the Stadium Fund (page 31). As a result, there are very few remaining expenditures in either of these funds.

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>	<b>\$ 136,199,450</b>			
<b>Revenues:</b>						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 212,248,061	104.00%	\$ 210,102,305	102.65%
Intergovernmental	3,481,731	3,855,731	3,355,889	87.04%	2,860,357	89.45%
Charges for Services	25,435,019	25,435,019	21,149,823	83.15%	22,328,964	83.32%
Fines and Forfeitures	4,658,535	4,658,535	4,406,031	94.58%	4,188,843	79.83%
Investment Income	1,223,461	1,223,461	1,090,648	89.14%	556,860	174.29%
Contributions and Donations	83,661	102,050	43,204	42.34%	36,867	106.56%
Miscellaneous	1,401,814	1,401,814	1,718,868	122.62%	2,068,761	107.76%
Other Financing Sources	199,864	293,864	471,955	160.60%	199,967	100.21%
<b>Total Revenues without Use of Fund Balance</b>	<b>240,561,726</b>	<b>241,048,115</b>	<b>244,484,479</b>	<b>101.43%</b>	<b>242,342,924</b>	<b>99.98%</b>
Use of Fund Balance	742,500	337,156	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 241,304,226</b>	<b>\$ 241,385,271</b>	<b>\$ 244,484,479</b>	<b>101.28%</b>	<b>\$ 242,342,924</b>	<b>84.69%</b>
<b>Appropriations:</b>						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 1,013,049	67.92%	\$ 985,268	82.53%
Tax Assessor	8,758,686	8,675,579	7,107,836	81.93%	7,185,799	83.29%
Tax Commissioner	11,408,689	11,453,689	10,097,285	88.16%	9,843,434	86.32%
Transportation	16,162,829	16,291,555	12,976,592	79.65%	13,124,490	83.61%
Planning and Development	654,445	654,445	357,009	54.55%	370,762	58.94%
Police Services	5,038,119	4,968,861	3,919,435	78.88%	3,666,381	81.90%
Corrections	13,787,765	13,723,299	11,843,286	86.30%	11,310,692	84.13%
Community Services	4,179,298	4,214,136	3,232,948	76.72%	3,297,800	81.32%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	834,200	99.30%	825,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%	371,768	100.00%
Forestry	8,698	8,698	8,698	100.00%	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%	225,000	100.00%
Library In-House Services	771,887	771,887	670,594	86.88%	644,327	84.20%
Library Subsidy	15,368,068	15,368,068	15,368,068	100.00%	15,118,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%	768,297	100.00%
<b>Total Community Services Subsidies</b>	<b>19,898,788</b>	<b>19,898,788</b>	<b>19,791,595</b>	<b>99.46%</b>	<b>19,507,079</b>	<b>99.38%</b>
Community Services - Elections	5,374,669	5,352,518	3,568,292	66.67%	2,289,132	87.43%
Juvenile Court	6,326,012	7,091,131	6,086,461	85.83%	5,772,213	88.92%
Sheriff	73,391,448	74,641,241	66,668,664	89.32%	64,075,641	88.57%
Immigration Customs Enforcement	1,387,884	1,387,884	1,296,258	93.40%	1,166,642	89.02%
Clerk of Court	9,444,653	9,444,653	8,243,957	87.29%	8,033,054	87.26%
Judiciary	16,535,495	21,296,595	19,319,534	90.72%	18,783,219	90.94%
Probate Court	2,036,321	2,094,971	1,814,173	86.60%	1,741,528	85.58%
District Attorney	11,164,820	11,426,394	10,013,412	87.63%	9,363,735	88.69%
Solicitor General	3,654,887	3,672,587	3,063,962	83.43%	2,996,469	80.65%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Non-Departmental:</b>						
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	1,833,333	91.67%	2,059,135	91.67%
Contribution to Transit	3,995,299	3,995,299	3,662,357	91.67%	2,535,110	91.67%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	711,507	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	1,237,087	99.89%	1,094,571	91.74%
Other Miscellaneous	143,485	143,485	109,206	76.11%	160,023	40.85%
Other Post-Employment Benefit Reserve	-	10,155	-	0.00%	-	0.00%
Pauper Burial	90,000	155,000	121,290	78.25%	137,650	80.97%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	400,000	80.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	2,544,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	553,100	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	138,805	-	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%	7,372,143	90.61%
Intangible Recording Contribution	-	-	-	-	1,780,116	88.46%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	2,410,297	98.30%
Other Governmental Agencies	76,911	285,646	257,875	90.28%	169,519	41.56%
<b>Total Non-Departmental</b>	<b>30,607,939</b>	<b>23,605,466</b>	<b>14,267,820</b>	<b>60.44%</b>	<b>70,247,965</b>	<b>89.98%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 241,304,226</b>	<b>\$ 241,385,271</b>	<b>\$ 204,681,568</b>	<b>84.79%</b>	<b>\$ 253,761,303</b>	<b>88.68%</b>

Projected Fund Balance December 31

\$ 135,456,950	\$ 135,862,294
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Fund Balance as of Report Date

\$ 176,002,361
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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 10,357,759	\$ 10,357,759	\$ 10,357,759			
<b>Revenues:</b>						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 6,418,983	109.56%	\$ 6,096,567	106.61%
Intergovernmental	18,817	18,817	27,979	148.69%	22,824	121.29%
Investment Income	100	100	658	658.00%	17	0.08%
<b>TOTAL REVENUES</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 6,447,620</b>	<b>109.70%</b>	<b>\$ 6,119,408</b>	<b>23.93%</b>
<b>Appropriations:</b>						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 4,173,525	100.00%	\$ 24,869,493	97.25%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	4,173,525	100.00%	24,869,493	97.25%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,877,659</b>	<b>\$ 5,877,659</b>	<b>\$ 4,173,525</b>	<b>71.01%</b>	<b>\$ 24,869,493</b>	<b>97.25%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 12,061,893</b>	<b>\$ 12,061,893</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 12,631,854</b>			

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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 5,232,677	\$ 5,232,677	\$ 5,232,677			
<b>Revenues:</b>						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 5,889,948	101.52%	\$ 4,897,361	89.24%
Licenses and Permits	2,533,782	2,536,782	2,955,760	116.52%	3,196,836	102.63%
Intergovernmental	-	-	25,333	-	-	-
Charges for Services	323,560	323,560	488,269	150.91%	398,988	118.41%
Investment Income	28,224	28,224	14,565	51.61%	2,062	68.73%
Miscellaneous	-	-	6,144	-	3,890	122.71%
Other Financing Sources	385,788	385,788	217,542	56.39%	721,309	88.14%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 9,597,561</b>	<b>105.74%</b>	<b>\$ 12,079,958</b>	<b>95.69%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 6,253,279	\$ 6,133,822	\$ 4,854,312	79.14%	\$ 4,536,950	77.42%
Police Services	2,546,509	2,489,137	2,139,027	85.93%	2,096,214	87.73%
Non-Departmental	85,500	94,601	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,717,560	6,993,339	80.22%	6,633,164	78.94%
Contribution to Fund Balance	187,867	358,595	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,073,155</b>	<b>\$ 9,076,155</b>	<b>\$ 6,993,339</b>	<b>77.05%</b>	<b>\$ 6,633,164</b>	<b>52.54%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 5,420,544</b>	<b>\$ 5,591,272</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 7,836,899</b>			

# YTD financial report 2014 gwinnettcountry

## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 30,420,577	\$ 30,420,577	\$ 30,420,577			
<b>Revenues:</b>						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 76,967,179	102.18%	\$ 65,179,541	99.84%
Licenses and Permits	736,326	736,326	701,616	95.29%	638,747	82.06%
Intergovernmental	-	-	371,760	-	-	-
Charges for Services	14,211,977	14,211,977	12,110,056	85.21%	12,706,025	91.74%
Investment Income	-	-	34,237	-	14,849	44.00%
Contributions and Donations	-	687	600	87.34%	2,295	-
Miscellaneous	27,024	77,761	147,853	190.14%	105,257	120.77%
Other Financing Sources	3,425,046	3,425,046	1,934,326	56.48%	5,946,593	89.36%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 93,724,919</b>	<b>\$ 93,776,343</b>	<b>\$ 92,267,627</b>	<b>98.39%</b>	<b>\$ 105,363,196</b>	<b>98.05%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 611,884	\$ 611,884	\$ 558,127	91.21%	\$ 529,487	88.63%
Fire and Emergency Services	91,980,421	90,648,589	74,561,879	82.25%	70,871,222	86.81%
Non-Departmental	920,200	982,425	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	92,242,898	75,120,006	81.44%	71,400,709	83.90%
Contribution to Fund Balance	212,414	1,533,445	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 93,724,919</b>	<b>\$ 93,776,343</b>	<b>\$ 75,120,006</b>	<b>80.11%</b>	<b>\$ 71,400,709</b>	<b>66.44%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 30,632,991</b>	<b>\$ 31,954,022</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 47,568,198</b>			

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 4,460	79.60%	\$ 2,460	205.00%
Total Revenues without Use of Fund Balance	5,603	5,603	4,460	79.60%	2,460	205.00%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 4,460</b>	<b>18.78%</b>	<b>\$ 2,460</b>	<b>14.64%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ 18,363	77.32%	\$ 10,338	61.54%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>	<b>\$ 18,363</b>	<b>77.32%</b>	<b>\$ 10,338</b>	<b>61.54%</b>
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Fund Balance as of Report Date			\$ 798,624			

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	<b>\$ 37,861,954</b>	<b>\$ 37,861,954</b>	<b>\$ 37,861,954</b>			
<b>Revenues:</b>						
<b>Taxes</b>	<b>\$ 52,598,220</b>	<b>\$ 52,598,220</b>	<b>\$ 54,535,925</b>	<b>103.68%</b>	<b>\$ 48,957,131</b>	<b>104.58%</b>
Insurance Premium Taxes	27,143,782	27,143,782	29,775,606	109.70%	30,265,959	108.15%
<b>Licenses and Permits</b>	<b>4,319,521</b>	<b>4,319,521</b>	<b>3,300,279</b>	<b>76.40%</b>	<b>3,303,085</b>	<b>76.70%</b>
Intergovernmental	-	-	155,423	-	-	-
Charges for Services	1,271,328	1,271,328	1,202,660	94.60%	1,208,220	130.08%
Fines and Forfeitures	9,495,579	9,495,579	9,294,185	97.88%	8,399,116	91.95%
Investment Income	35,612	35,612	91,595	257.20%	24,490	72.56%
Contributions and Donations	-	-	7,319	-	4,471	447.10%
Miscellaneous	182,545	208,395	448,201	215.07%	311,589	90.91%
Other Financing Sources	1,712,523	1,712,523	966,855	56.46%	2,484,357	92.86%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 96,759,110</b>	<b>\$ 96,784,960</b>	<b>\$ 99,778,048</b>	<b>103.09%</b>	<b>\$ 122,458,418</b>	<b>102.29%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 754,628	\$ 739,441	\$ 519,564	70.26%	\$ 552,152	82.91%
Police Services	89,346,649	88,176,432	69,703,642	79.05%	70,142,469	86.71%
Recorder's Court	1,663,154	1,748,174	1,568,869	89.74%	1,518,150	91.24%
Solicitor General	640,056	640,056	592,860	92.63%	550,527	81.82%
Clerk of Recorder's Court	1,363,946	1,363,946	1,176,017	86.22%	1,139,245	87.71%
Non-Departmental	2,955,836	2,857,855	1,620,636	56.71%	1,620,636	31.84%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>96,724,269</b>	<b>95,525,904</b>	<b>75,181,588</b>	<b>78.70%</b>	<b>75,523,179</b>	<b>83.65%</b>
Contribution to Fund Balance	34,841	1,259,056	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,759,110</b>	<b>\$ 96,784,960</b>	<b>\$ 75,181,588</b>	<b>77.68%</b>	<b>\$ 75,523,179</b>	<b>63.08%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 37,896,795</b>	<b>\$ 39,121,010</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 62,458,414</b>			



# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 14,635,617	\$ 14,635,617	\$ 14,635,617			
<b>Revenues:</b>						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 24,351,997	105.70%	\$ 23,123,936	97.55%
Intergovernmental	52,810	52,810	110,756	209.73%	95,092	180.06%
Charges for Services	3,957,486	3,957,486	3,609,084	91.20%	3,259,746	86.42%
Investment Income	29,121	29,121	31,962	109.76%	9,490	84.36%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,807,681	1,921,081	106.27%	1,926,638	102.97%
Other Financing Sources	-	-	-	-	6,063	-
<b>TOTAL REVENUES</b>	<b>\$ 28,876,112</b>	<b>\$ 28,888,812</b>	<b>\$ 30,024,880</b>	<b>103.93%</b>	<b>\$ 28,420,965</b>	<b>95.66%</b>
<b>Appropriations:</b>						
Community Services	\$ 28,717,963	\$ 28,456,652	\$ 24,636,589	86.58%	\$ 24,958,109	84.44%
Support Services	141,362	141,362	121,215	85.75%	113,760	83.46%
Non-Departmental	15,000	24,469	-	0.00%	-	0.00%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>28,874,325</b>	<b>28,622,483</b>	<b>24,757,804</b>	<b>86.50%</b>	<b>25,071,869</b>	<b>84.39%</b>
Contribution to Fund Balance	1,787	266,329	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,876,112</b>	<b>\$ 28,888,812</b>	<b>\$ 24,757,804</b>	<b>85.70%</b>	<b>\$ 25,071,869</b>	<b>84.39%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 14,637,404</b>	<b>\$ 14,901,946</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 19,902,693</b>			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 1,205,198	\$ 1,205,198	\$ 1,205,198			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ 113,901	97.39%	\$ 113,904	98.27%
Investment Income	3,681	3,681	2,270	61.67%	917	61.13%
<b>TOTAL REVENUES</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 116,171</b>	<b>96.30%</b>	<b>\$ 114,821</b>	<b>97.80%</b>
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 60,938	97.49%	\$ 56,466	90.68%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	60,938	97.49%	56,466	90.68%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 120,633</b>	<b>\$ 120,633</b>	<b>\$ 60,938</b>	<b>50.52%</b>	<b>\$ 56,466</b>	<b>48.10%</b>
Projected Fund Balance December 31	\$ 1,263,324	\$ 1,263,324				
Fund Balance as of Report Date			\$ 1,260,431			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 2,928,916	\$ 2,928,916	\$ 2,928,916			
<b>Revenues:</b>						
Charges for Services	\$ 6,803,751	\$ 6,825,427	\$ 6,631,046	97.15%	\$ 6,672,729	95.85%
Investment Income	6,098	6,098	5,911	96.93%	269	5.98%
Miscellaneous	-	-	21,344	-	-	-
Total Revenues without Use of Fund Balance	6,809,849	6,831,525	6,658,301	97.46%	6,672,998	95.79%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,447,664</b>	<b>\$ 7,469,340</b>	<b>\$ 6,658,301</b>	<b>89.14%</b>	<b>\$ 6,672,998</b>	<b>89.90%</b>
<b>Appropriations:</b>						
Transportation	\$ 7,447,664	\$ 7,469,340	\$ 5,971,259	79.94%	\$ 5,710,414	76.94%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,447,664</b>	<b>\$ 7,469,340</b>	<b>\$ 5,971,259</b>	<b>79.94%</b>	<b>\$ 5,710,414</b>	<b>76.94%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 2,291,101</b>	<b>\$ 2,291,101</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 3,615,958</b>			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
<b>Revenues:</b>						
Charges for Services	\$ 798,393	\$ 798,393	\$ 599,573	75.10%	\$ 604,860	85.52%
Investment Income	1,721	1,721	1,870	108.66%	1,224	362.13%
<b>Total Revenues without Use of Fund Balance</b>	<b>800,114</b>	<b>800,114</b>	<b>601,443</b>	<b>75.17%</b>	<b>606,084</b>	<b>85.65%</b>
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ 601,443</b>	<b>31.58%</b>	<b>\$ 606,084</b>	<b>30.85%</b>
<b>Appropriations:</b>						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,904,434</b>	<b>\$ 1,904,434</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 881,284</b>	<b>\$ 881,284</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 2,587,047</b>			

# YTD financial report 2014 gwinnettcounty

**CORRECTIONS INMATE FUND (085)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 69,784	100.41%	\$ 62,569	143.84%
Miscellaneous	7,800	7,800	7,202	92.33%	16,745	257.30%
Total Revenues without Use of Fund Balance	77,300	77,300	76,986	99.59%	79,314	158.60%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 76,986</b>	<b>94.45%</b>	<b>\$ 79,314</b>	<b>114.30%</b>
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 42,986	52.74%	\$ 55,199	79.54%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 81,509</b>	<b>\$ 81,509</b>	<b>\$ 42,986</b>	<b>52.74%</b>	<b>\$ 55,199</b>	<b>79.54%</b>
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Fund Balance as of Report Date			\$ 104,128			

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 1,361,899	\$ 1,361,899	\$ 1,361,899			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 842,344	96.60%	\$ 746,240	85.28%
Investment Income	1,544	1,544	1,235	79.99%	1,223	82.58%
Miscellaneous	-	-	3,911	-	1,910	149.22%
Total Revenues without Use of Fund Balance	873,537	873,537	847,490	97.02%	749,373	85.37%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 847,490</b>	<b>68.32%</b>	<b>\$ 749,373</b>	<b>66.85%</b>
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 437,421	88.90%	\$ 387,121	86.98%
Solicitor General	748,406	748,406	479,021	64.01%	462,958	68.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,240,470</b>	<b>\$ 1,240,470</b>	<b>\$ 916,442</b>	<b>73.88%</b>	<b>\$ 850,079</b>	<b>75.84%</b>
Projected Fund Balance December 31	\$ 994,966	\$ 994,966				
Fund Balance as of Report Date			\$ 1,292,947			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 455,103	\$ 455,103	\$ 455,103			
<b>Revenues:</b>						
Fines and Forfeitures	-	8,986	8,987	100.01%	116,260	100.00%
Investment Income	533	533	334	62.66%	415	81.21%
Miscellaneous Revenue	-	-	-	-	2,906	-
<b>Total Revenues without Use of Fund Balance</b>	<b>533</b>	<b>9,519</b>	<b>9,321</b>	<b>97.92%</b>	<b>119,581</b>	<b>102.41%</b>
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 223,986</b>	<b>\$ 9,321</b>	<b>4.16%</b>	<b>\$ 119,581</b>	<b>37.22%</b>
<b>Appropriations:</b>						
District Attorney	215,000	223,986	98,462	43.96%	100,457	31.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 223,986</b>	<b>\$ 98,462</b>	<b>43.96%</b>	<b>\$ 100,457</b>	<b>31.27%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 240,636</b>	<b>\$ 240,636</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 365,962</b>			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 27,428,250	\$ 27,428,250	\$ 27,428,250			
<b>Revenues:</b>						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 14,120,880	107.21%	\$ 11,845,990	84.12%
Investment Income	123,049	123,049	172,417	140.12%	111,752	190.52%
Miscellaneous	-	-	13,906	-	6,529	148.39%
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	14,307,203	107.61%	11,964,271	84.58%
Use of Fund Balance	4,665,885	4,321,313	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,960,734</b>	<b>\$ 17,616,162</b>	<b>\$ 14,307,203</b>	<b>81.22%</b>	<b>\$ 11,964,271</b>	<b>71.89%</b>
<b>Appropriations:</b>						
Police Services	\$ 14,460,734	\$ 14,108,106	\$ 10,846,558	76.88%	\$ 10,144,495	76.89%
Non-Departmental	3,500,000	3,508,056	3,220,837	91.81%	3,133,741	90.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,960,734</b>	<b>\$ 17,616,162</b>	<b>\$ 14,067,395</b>	<b>79.86%</b>	<b>\$ 13,278,236</b>	<b>79.79%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 22,762,365</b>	<b>\$ 23,106,937</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 27,668,058</b>			



# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 44,790	70.26%	\$ 51,150	75.39%
<b>TOTAL REVENUES</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 44,790</b>	<b>70.26%</b>	<b>\$ 51,150</b>	<b>75.39%</b>
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 46,898	73.58%	\$ 52,984	78.09%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	46,898	73.58%	52,984	78.09%
Contribution to Fund Balance	16	16	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 63,751</b>	<b>\$ 63,751</b>	<b>\$ 46,898</b>	<b>73.56%</b>	<b>\$ 52,984</b>	<b>78.09%</b>
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Fund Balance as of Report Date			\$ 101,235			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 3,043,879	\$ 3,043,879	\$ 3,043,879			
<b>Revenue:</b>						
Fines and Forfeitures	-	249,310	256,181	102.76%	197,126	100.00%
<b>Total Revenues without Use of Fund Balance</b>	-	249,310	256,181	102.76%	197,126	100.00%
Use of Fund Balance	1,119,152	869,842	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	\$ 1,119,152	\$ 1,119,152	\$ 256,181	22.89%	\$ 197,126	13.62%
<b>Appropriations:</b>						
Police Special Investigation Operations	1,119,152	1,119,152	487,780	43.58%	394,091	27.23%
<b>TOTAL APPROPRIATIONS</b>	\$ 1,119,152	\$ 1,119,152	\$ 487,780	43.58%	\$ 394,091	27.23%
<b>Projected Fund Balance December 31</b>	\$ 1,924,727	\$ 2,174,037				
<b>Fund Balance as of Report Date</b>			\$ 2,812,280			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 2,984,003	\$ 2,984,003	\$ 2,984,003			
<b>Revenue:</b>						
Fines and Forfeitures	\$ -	\$ 299,796	\$ 309,082	103.10%	\$ 440,776	100.00%
Miscellaneous	-	-	636	-	1,601	196.68%
Other Financing Sources	-	-	-	-	230,976	-
Total Revenues without Use of Fund Balance	-	299,796	309,718	103.31%	673,353	152.48%
Use of Fund Balance	876,747	576,951	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 309,718</b>	<b>35.33%</b>	<b>\$ 673,353</b>	<b>52.04%</b>
<b>Appropriations:</b>						
Police Services	\$ 876,747	\$ 876,747	\$ 329,453	37.58%	\$ 614,435	47.49%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 876,747</b>	<b>\$ 876,747</b>	<b>\$ 329,453</b>	<b>37.58%</b>	<b>\$ 614,435</b>	<b>47.49%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 2,107,256</b>	<b>\$ 2,407,052</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 2,964,268</b>			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 471,543	103.00%	\$ 399,849	96.20%
Total Revenues without Use of Fund Balance	457,814	457,814	471,543	103.00%	399,849	96.20%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 471,543</b>	<b>82.15%</b>	<b>\$ 399,849</b>	<b>74.65%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 269,553	46.96%	\$ 220,856	41.23%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 574,000</b>	<b>\$ 574,000</b>	<b>\$ 269,553</b>	<b>46.96%</b>	<b>\$ 220,856</b>	<b>41.23%</b>
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Fund Balance as of Report Date			\$ 2,268,482			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 164,708	\$ 164,708	\$ 164,708			
<b>Revenues:</b>						
Fines and Forfeitures	-	76,773	76,773	100.00%	56,183	100.00%
Investment Income	232	232	164	70.69%	194	66.90%
<b>Total Revenues without Use of Fund Balance</b>	<b>232</b>	<b>77,005</b>	<b>76,937</b>	<b>99.91%</b>	<b>56,377</b>	<b>99.83%</b>
Use of Fund Balance	50,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 50,232</b>	<b>\$ 227,005</b>	<b>\$ 76,937</b>	<b>33.89%</b>	<b>\$ 56,377</b>	<b>22.01%</b>
<b>Appropriations:</b>						
Sheriff Special Operations	50,232	227,005	-	0.00%	115,148	44.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,232</b>	<b>\$ 227,005</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 115,148</b>	<b>44.95%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 114,708</b>	<b>\$ 14,708</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 241,645</b>			

# YTD financial report 2014 gwinnettcounty

**SHERIFF SPECIAL TREASURY FUND (066)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 653,740	\$ 653,740	\$ 653,740			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 158,354	\$ 169,950	107.32%	\$ 215,133	100.00%
Investment Income	881	881	557	63.22%	650	98.19%
<b>Total Revenues without Use of Fund Balance</b>	<b>881</b>	<b>159,235</b>	<b>170,507</b>	<b>107.08%</b>	<b>215,783</b>	<b>99.99%</b>
Use of Fund Balance	150,000	650,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,881</b>	<b>\$ 809,235</b>	<b>\$ 170,507</b>	<b>21.07%</b>	<b>\$ 215,783</b>	<b>20.31%</b>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 150,881	\$ 809,235	\$ 403,598	49.87%	\$ 401,341	37.78%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,881</b>	<b>\$ 809,235</b>	<b>\$ 403,598</b>	<b>49.87%</b>	<b>\$ 401,341</b>	<b>37.78%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 503,740</b>	<b>\$ 3,740</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 420,649</b>			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 141,467	\$ 141,467	\$ 141,467			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 5,003	\$ 5,003	100.00%	\$ -	-
Investment Income	164	164	119	72.56%	136	96.45%
Other Financing Sources	-	2,025	2,025	100.00%	-	-
<b>Total Revenues without Use of Fund Balance</b>	<u>164</u>	<u>7,192</u>	<u>7,147</u>	<u>99.37%</u>	<u>136</u>	<u>96.45%</u>
Use of Fund Balance	108,636	141,311	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 108,800</u>	<u>\$ 148,503</u>	<u>\$ 7,147</u>	<u>4.81%</u>	<u>\$ 136</u>	<u>0.09%</u>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 108,800	\$ 148,503	\$ 10,500	7.07%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 108,800</u>	<u>\$ 148,503</u>	<u>\$ 10,500</u>	<u>7.07%</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Projected Fund Balance December 31</b>	<u>\$ 32,831</u>	<u>\$ 156</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 138,114</u>			

# YTD financial report 2014 gwinnettcounty

**STADIUM FUND (055)**

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 1,279,786	\$ 1,279,786	\$ 1,279,786			
<b>Revenues:</b>						
Taxes	\$ 825,000	\$ 825,000	\$ 864,503	104.79%	\$ 831,459	103.93%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	997,131	102.27%	1,004,112	102.35%
Miscellaneous	-	-	-	-	117	-
<b>Total Revenues without Use of Fund Balance</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,261,634</b>	<b>102.80%</b>	<b>2,235,688</b>	<b>102.51%</b>
Use of Fund Balance	489,056	489,056	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 2,261,634</b>	<b>84.11%</b>	<b>\$ 2,235,688</b>	<b>102.51%</b>
<b>Appropriations:</b>						
Financial Services	\$ 31,166	\$ 31,166	\$ 27,652	88.72%	\$ 36,523	93.58%
Stadium Debt	2,657,890	2,657,890	2,657,890	100.00%	2,116,090	99.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,689,056</b>	<b>\$ 2,689,056</b>	<b>\$ 2,685,542</b>	<b>99.87%</b>	<b>\$ 2,152,613</b>	<b>99.84%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 790,730</b>	<b>\$ 790,730</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 855,878</b>			



# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Fund Balance January 1</b>	\$ 113,723	\$ 113,723	\$ 113,723			
<b>Revenues:</b>						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ 28,160	187.73%	\$ 51,416	424.22%
<b>TOTAL REVENUES</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 28,160</u>	187.73%	<u>\$ 51,416</u>	424.22%
<b>Appropriations:</b>						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
<b>Projected Fund Balance December 31</b>	\$ 113,723	\$ 113,723				
<b>Fund Balance as of Report Date</b>			\$ 141,883			

# YTD financial report 2014 gwinnettcounty

**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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Fund Balance January 1	\$ 6,684,079	\$ 6,684,079	\$ 6,684,079			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ 7,191,832	104.16%	\$ 6,495,084	98.32%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	1,295	16.19%	5,457	63.34%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	7,193,127	104.06%	6,500,541	98.27%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 7,193,127</b>	<b>101.26%</b>	<b>\$ 6,500,541</b>	<b>90.76%</b>
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 2,118,546	97.66%	\$ 2,059,533	92.71%
Gwinnett Center Debt	4,934,405	4,934,405	4,934,405	100.00%	4,940,455	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,103,673</b>	<b>\$ 7,103,673</b>	<b>\$ 7,052,951</b>	<b>99.29%</b>	<b>\$ 6,999,988</b>	<b>97.74%</b>
Projected Fund Balance December 31	\$ 6,493,153	\$ 6,493,153				
Fund Balance as of Report Date			\$ 6,824,255			

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Net Position January 1	\$ 650,049	\$ 650,049	\$ 650,049			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 145,059	107.45%	\$ 136,829	98.44%
Miscellaneous - Rents	714,350	714,350	713,982	99.95%	645,116	92.53%
Total Revenues without Use of Net Position	849,350	849,350	859,041	101.14%	781,945	93.51%
Use of Net Position	11,431	11,431	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 859,041</b>	<b>99.80%</b>	<b>\$ 781,945</b>	<b>92.59%</b>
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 730,013	84.81%	\$ 681,301	80.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 860,781</b>	<b>\$ 860,781</b>	<b>\$ 730,013</b>	<b>84.81%</b>	<b>\$ 681,301</b>	<b>80.67%</b>
Projected Net Position December 31	\$ 638,618	\$ 638,618				
Net Position as of Report Date			\$ 779,077			

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

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 687,054	\$ 687,054	\$ 687,054			
<b>Revenues:</b>						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 3,275,716	89.88%	\$ 3,649,580	86.86%
Investment Income	12,321	12,321	3,232	26.23%	2,153	68.15%
Miscellaneous	273,700	273,700	135,282	49.43%	385,671	1437.14%
Other Financing Sources	3,995,299	3,995,299	3,662,357	91.67%	2,535,110	91.01%
<b>TOTAL REVENUES</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 7,076,587</b>	<b>89.28%</b>	<b>\$ 6,572,514</b>	<b>93.66%</b>
<b>Appropriations:</b>						
Financial Services	\$ 77,653	\$ 77,653	\$ 31,162	40.13%	\$ 61,052	83.01%
Transportation	7,805,369	7,805,369	6,375,661	81.68%	6,304,689	82.01%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	6,406,823	81.27%	6,365,741	82.02%
Working Capital Reserve	42,921	42,921	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,925,943</b>	<b>\$ 7,925,943</b>	<b>\$ 6,406,823</b>	<b>80.83%</b>	<b>\$ 6,365,741</b>	<b>82.02%</b>
<b>Projected Net Position December 31</b>	<b>\$ 729,975</b>	<b>\$ 729,975</b>				
<b>Net Position as of Report Date</b>			<b>\$ 1,356,818</b>			

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 8,513,738	\$ 8,513,738	\$ 8,513,738			
<b>Revenues:</b>						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ 569,432	79.09%	\$ 586,332	76.75%
Charges for Services	40,329,660	40,329,660	38,408,567	95.24%	39,445,778	93.91%
Investment Income	374,002	374,002	215,486	57.62%	167,760	78.03%
Miscellaneous	50	50	910	1820.00%	664	43.06%
<b>TOTAL REVENUES</b>	<b>\$ 41,423,712</b>	<b>\$ 41,423,712</b>	<b>\$ 39,194,395</b>	<b>94.62%</b>	<b>\$ 40,200,534</b>	<b>93.52%</b>
<b>Appropriations:</b>						
Support Services*	\$ 1,735,831	\$ 1,695,917	\$ 1,180,800	69.63%	\$ 1,424,357	74.22%
Non-Departmental	-	810	-	0.00%	-	0.00%
Payments to Haulers	38,347,577	38,347,577	32,110,505	83.74%	33,034,352	82.73%
Total Appropriations without Working Capital Reserve	40,083,408	40,044,304	33,291,305	83.14%	34,458,709	82.33%
Working Capital Reserve	1,340,304	1,379,408	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,423,712</b>	<b>\$ 41,423,712</b>	<b>\$ 33,291,305</b>	<b>80.37%</b>	<b>\$ 34,458,709</b>	<b>80.17%</b>
<b>Projected Net Position December 31</b>	<b>\$ 9,854,042</b>	<b>\$ 9,893,146</b>				
<b>Net Position as of Report Date</b>			<b>\$ 14,416,828</b>			

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

# YTD financial report 2014 gwinnettcounty

## 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Net Position January 1	\$ 8,551,145	\$ 8,551,145	\$ 8,551,145			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ 30,343,985	98.80%	\$ 30,143,351	99.44%
Investment Income	37,523	37,523	2,464	6.57%	9,618	58.29%
Miscellaneous	14,000	14,000	35,093	250.66%	27,442	144.33%
<b>TOTAL REVENUES</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 30,381,542</b>	<b>98.75%</b>	<b>\$ 30,180,411</b>	<b>99.44%</b>
Appropriations:						
Planning and Development	\$ 486,813	\$ 442,166	\$ 309,329	69.96%	\$ 369,558	78.43%
Water Resources*	20,457,221	20,370,783	17,007,683	83.49%	26,742,014	90.49%
Non-Departmental	30,000	32,634	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,845,583	17,317,012	83.07%	27,111,572	90.04%
Working Capital Reserve	9,790,766	9,919,217	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,764,800</b>	<b>\$ 30,764,800</b>	<b>\$ 17,317,012</b>	<b>56.29%</b>	<b>\$ 27,111,572</b>	<b>89.33%</b>
Projected Net Position December 31	\$ 18,341,911	\$ 18,470,362				
Net Position as of Report Date			\$ 21,615,675			

\* 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 33,927,189	\$ 33,927,189	\$ 33,927,189			
<b>Revenues:</b>						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 263,565,304	89.48%	\$ 239,736,728	84.90%
Investment Income	99,789	99,789	165,978	166.33%	47,689	95.38%
Contributions and Donations	12,000,000	12,000,000	15,150,099	126.25%	14,595,186	121.63%
Miscellaneous	404,000	404,000	230,856	57.14%	568,956	93.96%
<b>TOTAL REVENUES</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 279,112,237</b>	<b>90.90%</b>	<b>\$ 254,948,559</b>	<b>86.41%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,234,094	\$ 1,215,235	\$ 990,783	81.53%	\$ 1,068,456	89.11%
Water Resources*	276,042,016	274,527,956	237,325,741	86.45%	246,399,289	84.89%
Non-Departmental	50,000	111,769	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	275,854,960	238,316,524	86.39%	247,467,745	84.83%
Working Capital Reserve	29,723,679	31,194,829	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 307,049,789</b>	<b>\$ 307,049,789</b>	<b>\$ 238,316,524</b>	<b>77.61%</b>	<b>\$ 247,467,745</b>	<b>83.88%</b>
<b>Projected Net Position December 31</b>	<b>\$ 63,650,868</b>	<b>\$ 65,122,018</b>				
<b>Net Position as of Report Date</b>			<b>\$ 74,722,902</b>			

\* 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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 12,999,889	\$ 12,999,889	\$ 12,999,889			
<b>Revenues:</b>						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 46,472,213	91.67%	\$ 45,577,785	91.67%
Investment Income	15,382	15,382	22,520	146.40%	-	-
Miscellaneous	1,541,624	1,541,624	1,408,713	91.38%	1,479,152	92.14%
<b>Total Revenues without Use of Net Position</b>	<b>52,254,316</b>	<b>52,254,316</b>	<b>47,903,446</b>	<b>91.67%</b>	<b>47,056,937</b>	<b>91.68%</b>
Use of Net Position	558,682	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 47,903,446</b>	<b>91.67%</b>	<b>\$ 47,056,937</b>	<b>91.68%</b>
<b>Appropriations:</b>						
County Administration	\$ 4,165,885	\$ 4,070,242	\$ 2,966,390	72.88%	\$ 2,776,008	67.31%
Financial Services	7,526,611	7,333,745	6,269,481	85.49%	5,987,215	83.37%
Human Resources	3,174,717	3,141,274	2,482,705	79.03%	2,315,047	87.80%
Information Technology	26,103,925	25,354,703	19,689,479	77.66%	19,770,894	84.55%
Law	1,951,765	1,877,300	1,500,573	79.93%	1,344,470	75.20%
Support Services	9,173,095	9,082,645	7,352,128	80.95%	7,286,298	85.02%
Non-Departmental	717,000	756,798	290,659	38.41%	161,239	15.55%
<b>Total Appropriations without Working Capital Reserve</b>	<b>52,812,998</b>	<b>51,616,707</b>	<b>40,551,415</b>	<b>78.56%</b>	<b>39,641,171</b>	<b>81.37%</b>
Working Capital Reserve	-	637,609	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 52,812,998</b>	<b>\$ 52,254,316</b>	<b>\$ 40,551,415</b>	<b>77.60%</b>	<b>\$ 39,641,171</b>	<b>77.24%</b>
<b>Projected Net Position December 31</b>	<b>\$ 12,441,207</b>	<b>\$ 13,637,498</b>				
<b>Net Position as of Report Date</b>			<b>\$ 20,351,920</b>			



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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 2,265,838	\$ 2,265,838	\$ 2,265,838			
<b>Revenues:</b>						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 916,680	91.67%	\$ 916,687	91.67%
Investment Income	9,839	9,839	5,536	56.27%	5,963	265.02%
<b>Total Revenues without Use of Net Position</b>	<b>1,009,854</b>	<b>1,009,854</b>	<b>922,216</b>	<b>91.32%</b>	<b>922,650</b>	<b>92.06%</b>
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 922,216</b>	<b>87.68%</b>	<b>\$ 922,650</b>	<b>46.12%</b>
<b>Appropriations:</b>						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 835,992	79.49%	\$ 928,418	46.40%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,051,741</b>	<b>\$ 1,051,741</b>	<b>\$ 835,992</b>	<b>79.49%</b>	<b>\$ 928,418</b>	<b>46.40%</b>
<b>Projected Net Position December 31</b>	<b>\$ 2,223,951</b>	<b>\$ 2,223,951</b>				
<b>Net Position as of Report Date</b>			<b>\$ 2,352,062</b>			

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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
Net Position January 1	\$ 1,854,108	\$ 1,854,108	\$ 1,854,108			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 4,880,455	77.31%	\$ 5,540,479	95.43%
Miscellaneous	296,611	296,611	269,598	90.89%	416,860	119.29%
<b>TOTAL REVENUES</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 5,150,053</b>	<b>77.92%</b>	<b>\$ 5,957,339</b>	<b>96.78%</b>
Appropriations:						
Support Services	\$ 6,059,979	\$ 5,973,209	\$ 5,107,398	85.51%	\$ 5,095,985	88.08%
Non-Departmental	-	12,984	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	6,059,979	5,986,193	5,107,398	85.32%	5,095,985	87.99%
Working Capital Reserve	549,663	623,449	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,609,642</b>	<b>\$ 6,609,642</b>	<b>\$ 5,107,398</b>	<b>77.27%</b>	<b>\$ 5,095,985</b>	<b>82.79%</b>
Projected Net Position December 31	\$ 2,403,771	\$ 2,477,557				
Net Position as of Report Date			\$ 1,896,763			

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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 31,428,027	\$ 31,428,027	\$ 31,428,027			
<b>Revenues:</b>						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 35,178,412	86.33%	\$ 30,989,642	87.48%
Investment Income	147,199	147,199	151,966	103.24%	99,200	90.95%
Miscellaneous	-	-	283,271	-	266,339	266.34%
Other Financing Sources	-	-	-	-	24,722	100.00%
<b>Total Revenues without Use of Net Position</b>	<b>40,898,129</b>	<b>40,898,129</b>	<b>35,613,649</b>	<b>87.08%</b>	<b>31,379,903</b>	<b>88.00%</b>
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 35,613,649</b>	<b>74.02%</b>	<b>\$ 31,379,903</b>	<b>73.87%</b>
<b>Appropriations:</b>						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 40,104,524	83.35%	\$ 36,688,019	86.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,115,762</b>	<b>\$ 48,115,762</b>	<b>\$ 40,104,524</b>	<b>83.35%</b>	<b>\$ 36,688,019</b>	<b>86.36%</b>
<b>Projected Net Position December 31</b>	<b>\$ 24,210,394</b>	<b>\$ 24,210,394</b>				
<b>Net Position as of Report Date</b>			<b>\$ 26,937,152</b>			

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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	\$ 23,858,585	\$ 23,858,585	\$ 23,858,585			
<b>Revenues:</b>						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 3,208,440	91.67%	\$ 3,967,510	91.67%
Investment Income	144,389	144,389	131,023	90.74%	93,442	205.37%
Miscellaneous	-	-	258,634	-	19,839	106.35%
Other Financing Sources	-	-	-	-	1,855	100.00%
<b>Total Revenues without Use of Net Position</b>	<b>3,644,396</b>	<b>3,644,396</b>	<b>3,598,097</b>	<b>98.73%</b>	<b>4,082,646</b>	<b>92.91%</b>
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 3,598,097</b>	<b>52.47%</b>	<b>\$ 4,082,646</b>	<b>61.74%</b>
<b>Appropriations:</b>						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 5,158,673	75.23%	\$ 4,895,657	74.03%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,857,197</b>	<b>\$ 6,857,197</b>	<b>\$ 5,158,673</b>	<b>75.23%</b>	<b>\$ 4,895,657</b>	<b>74.03%</b>
<b>Projected Net Position December 31</b>	<b>\$ 20,645,784</b>	<b>\$ 20,645,784</b>				
<b>Net Position as of Report Date</b>			<b>\$ 22,298,009</b>			

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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 11/30/2014	Actuals YTD as of 11/30/2014	% Actual to Current Budget	Actuals YTD as of 11/30/2013	% Actual to 11/30/2013 Budget
<b>Net Position January 1</b>	<b>\$ 10,537,963</b>	<b>\$ 10,537,963</b>	<b>\$ 10,537,963</b>			
<b>Revenues:</b>						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 3,679,121	91.98%	\$ 3,077,921	91.67%
Investment Income	65,756	65,756	63,850	97.10%	43,265	121.87%
Miscellaneous	-	-	6,995	-	1,300	-
<b>Total Revenues without Use of Net Position</b>	<b>4,065,616</b>	<b>4,065,616</b>	<b>3,749,966</b>	<b>92.24%</b>	<b>3,122,486</b>	<b>92.02%</b>
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 3,749,966</b>	<b>59.50%</b>	<b>\$ 3,122,486</b>	<b>59.71%</b>
<b>Appropriations:</b>						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 3,283,135	52.09%	\$ 2,753,854	52.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,302,737</b>	<b>\$ 6,302,737</b>	<b>\$ 3,283,135</b>	<b>52.09%</b>	<b>\$ 2,753,854</b>	<b>52.66%</b>
<b>Projected Net Position December 31</b>	<b>\$ 8,300,842</b>	<b>\$ 8,300,842</b>				
<b>Net Position as of Report Date</b>			<b>\$ 11,004,794</b>			

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 11/30/2014**

<b>General Fund</b>	<b>Amount</b>	<b>Description</b>
<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
	(1,249,793)	Transferred to Sheriff
<i>Subtotal</i>	(1,288,493)	
Indigent Defense Reserve	(57,900)	Transferred to Probate Court
	(2,955,800)	Transferred to Judiciary
	(442,200)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,455,900)	
Court Reporter's Reserve	(161,600)	Transferred to Juvenile Court
	(1,467,600)	Transferred to Judiciary
	(17,700)	Transferred to Solicitor General
<i>Subtotal</i>	(1,646,900)	
Court Interpreter's Reserve	(87,745)	Transferred to Juvenile Court
	(337,700)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(426,195)	
<b>Total General Fund Transfers Out of Non-Departmental Reserves</b>	<b>\$ (7,442,636)</b>	
<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	87,745	Transferred from Court Interpreter's Reserve
	161,600	Transferred from Court Reporter's Reserve
	442,200	Transferred from Indigent Defense Reserve
	73,574	Transferred from Contingency
<i>Subtotal</i>	765,119	
Sheriff	1,249,793	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	1,249,793	
Judiciary	337,700	Transferred from Court Interpreter's Reserve
	1,467,600	Transferred from Court Reporter's Reserve
	2,955,800	Transferred from Indigent Defense Reserve
<i>Subtotal</i>	4,761,100	
Probate Court	57,900	Transferred from Indigent Defense Reserve
	750	Transferred from Court Interpreter's Reserve
<i>Subtotal</i>	58,650	
District Attorney	261,574	Transferred from Contingency
	261,574	
Solicitor General	17,700	Transferred from Court Reporter's Reserve
<i>Subtotal</i>	17,700	
Pauper Burial	65,000	Transferred from Contingency
<i>Subtotal</i>	65,000	
Pension Reserve	150,000	Transferred from Contingency
<i>Subtotal</i>	150,000	
Other Governmental Agencies	30,000	Transferred from Contingency
<i>Subtotal</i>	30,000	
<b>Total General Fund Transfers In From Non-Departmental Reserves</b>	<b>\$ 7,442,636</b>	

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 11/30/2014**

<b>Police Services District Fund</b>	<b>Amount</b>	<b>Description</b>
<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)	
<b>Total Police Services District Fund Transfers Out of Non-Departmental Reserves</b>	<b>\$ (119,075)</b>	
<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	
<b>Total Police Services District Fund Transfers In From Non-Departmental Reserves</b>	<b>\$ 119,075</b>	

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 11/30/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
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	102,050	18,389	GCID 20140311 Donation of \$4,639 to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID 20140312 Accept donations of \$1,515 to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20141106 Accept donations received during 3rd quarter of \$7,939 made to Gwinnett Animal Welfare and Enforcement Shelter.
Other Financing Sources	199,864	293,864	94,000	GCID 20140589 To declare surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of \$32,000. GCID 20141210 To declare surplus of vacant land at 298 East Crogan St., Lawrenceville and dispose of it for not less than appraised value of \$62,000.
Use of Fund Balance	742,500	337,156	(405,344)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$485,440). GCID 20140203 Gwinnett Sexual Assault Center for forensic-medical exam and Case Records Management Services not to exceed \$117,250. GCID 20140311 Donation of (\$4,639) to Gwinnett Animal Welfare and Enforcement Shelter September to December. GCID20140630 Approval to execute a first amendment to agreement with Gwinnett Clean and Beautiful Services, Inc. providing additional services related to increasing business and commercial recycling \$61,485. GCID 20140589 To declare a surplus of vacant land used as right-of-way and dispose of it for not less than appraised value of (\$32,000). GCID 20141210 To declare surplus of vacant land at 298 East Crogan St., Lawrenceville and dispose of it for not less than appraised value of (\$62,000).
<i>Subtotal</i>			81,045	
<b>Development and Enforcement Services District Fund (104)</b>				
Licenses and Permits	2,533,782	2,536,782	3,000	GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	



Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Contributions and Donations	-	687	687	Approval to accept and appropriate year-to-date donations of \$687 made to Gwinnett County Department of Fire and Emergency Services for community education efforts.
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>			51,424	
<b>Police Services District Fund (106)</b>				
Miscellaneous	182,545	208,395	25,850	GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Miscellaneous	1,794,981	1,807,681	12,700	GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive.
<i>Subtotal</i>			12,700	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
				GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCID 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program operating cost \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program. Estimated revenue of \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,019. GCID 20140943 Approval to incorporate Buckingham Place into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,458. GCID 20140944 Approval to incorporate Cedar Pointe into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,248. GCID 20140945 Approval to incorporate Westwood Crossing into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,769.
Charges for Services	6,803,751	6,825,427	21,676	
<i>Subtotal</i>			21,676	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	8,986	8,986	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,986.
<i>Subtotal</i>			8,986	
<b>E-911 Fund (095)</b>				
Use of Fund Balance	4,665,885	4,321,313	(344,572)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$344,572).
<i>Subtotal</i>			(344,572)	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	-	249,310	249,310	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$249,310.
Use of Fund Balance	1,119,152	869,842	(249,310)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$249,310).
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	299,796	299,796	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$299,796.
Use of Fund Balance	876,747	576,951	(299,796)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$299,796).
<i>Subtotal</i>			-	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	-	76,773	76,773	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$76,773.
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>			176,773	
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	158,354	158,354	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$158,354.
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>			658,354	
<b>Sheriff Special State Fund (067)</b>				
Fines and Forfeitures	-	5,003	5,003	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$5,003.
Other Financing Sources	-	2,025	2,025	Adjust revenue and appropriation budgets to incorporate collected revenue for Special Revenue Funds \$2,025.
Use of Fund Balance	108,636	141,311	32,675	Adjust revenue and appropriation budgets to incorporate unallocated fund balance for Special Revenue Funds \$32,675.
<i>Subtotal</i>			39,703	
<b>Administrative Support Fund (665)</b>				
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)	
<b>Total Revenue Budget Adjustments</b>			<b>\$ 176,257</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 11/30/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
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	16,291,555	128,726	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 (\$141,274).
Police Services	5,038,119	4,968,861	(69,258)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$83,008). GCID 20140312 Appropriate year-to-date donations of \$1,515 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20140580 Accept donations received during 2nd quarter of \$4,296 made to Gwinnett Animal Welfare and Enforcement Shelter. GCID 20141106 Accept donations received during 3rd quarter of \$7,939 made to Gwinnett Animal Welfare and Enforcement Shelter.
Corrections	13,787,765	13,723,299	(64,466)	\$38,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy (\$103,166).
Community Services	4,179,298	4,214,136	34,838	GCID 20140039 Approval to execute 90 day job vacancy policy (\$69,162). GCID 20140232 \$25,000 donation from Friends of Gwinnett County Senior Services for medical transportation. GCID 20140231 \$79,000 donation from Friends of Gwinnett County Senior Services for Home Delivered Meals.
Community Services - Elections	5,374,669	5,352,518	(22,151)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$22,151).
Juvenile Court	6,326,012	7,091,131	765,119	\$765,119 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	74,641,241	1,249,793	\$1,249,793 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	21,296,595	4,761,100	\$4,761,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,094,971	58,650	\$58,650 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	3,672,587	17,700	\$17,700 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	711,507	(1,288,493)	See Non-departmental Budget Transfers Schedule for detail (\$1,288,493).
Other Post-Employment Benefit Reserve	-	10,155	10,155	GCID 20140039 Approval to execute 90 day job vacancy policy \$10,155.
Pauper Burial	90,000	155,000	65,000	See Non-departmental Budget Transfers Schedule for detail \$65,000.
Indigent Defense Reserve	6,000,000	2,544,100	(3,455,900)	See Non-departmental Budget Transfers Schedule for detail (\$3,455,900).
Court Reporter's Reserve	2,200,000	553,100	(1,646,900)	See Non-departmental Budget Transfers Schedule for detail (\$1,646,900).
Court Interpreter's Reserve	565,000	138,805	(426,195)	See Non-departmental Budget Transfers Schedule for detail (\$426,195).
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.
<b>Subtotal</b>			<b>81,045</b>	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Development and Enforcement Services District Fund (104)</b>				
Planning and Development	6,253,279	6,133,822	(119,457)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$119,457).
Police Services	2,546,509	2,489,137	(57,372)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$57,372).
Non-Departmental	85,500	94,601	9,101	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,101.
Contributions to Fund Balance	187,867	358,595	170,728	GCID 20140039 Approval to execute 90 day job vacancy policy \$167,728. GCID 20140174 Approval to modify portions of the Gwinnett County land development and other services fee schedule \$3,000.
<i>Subtotal</i>			3,000	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Fire and Emergency Services	91,980,421	90,648,589	(1,331,832)	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,375,331). 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. Approval to accept and appropriate year-to-date donations of \$687 made to Gwinnett County Department of Fire and Emergency Services for community education efforts.
Non-Departmental	920,200	982,425	62,225	GCID 20140039 Approval to execute 90 day job vacancy policy \$62,225.
Contributions to Fund Balance	212,414	1,533,445	1,321,031	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,313,106. GCID 20140066 Approval to grant 0.31 acres of sewer easement Suzanna's Kitchen Sewer Realignment \$7,925.
<i>Subtotal</i>			51,424	
<b>Police Services District Fund (106)</b>				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	88,176,432	(1,170,217)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,220,692). \$50,475 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,748,174	85,020	\$85,020 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,857,855	(97,981)	See Non-departmental Budget Transfers Schedule for detail (\$135,495). GCID 20140039 Approval to execute 90 day job vacancy policy \$37,514.
Contributions to Fund Balance	34,841	1,259,056	1,224,215	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,198,365. GCID 20140147 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a county owned tower and locate site equipment on a portion of county owned property at 4663 Anderson-Livsey Lane, Snellville \$25,850.
<i>Subtotal</i>			25,850	
<b>Recreation Fund (105)</b>				
Community Services	28,717,963	28,456,652	(261,311)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$261,311).
Non-Departmental	15,000	24,469	9,469	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,469.
Contributions to Fund Balance	1,787	266,329	264,542	GCID 20140039 Approval to execute 90 day job vacancy policy \$251,842. GCID 20140501 Approval for the Chairman to execute an Access Easement Agreement by and between Gwinnett County and Brian E. Fitzgerald for a purchase price of \$12,700 to provide Mr. Fitzgerald with vehicular access to George Pierce Park Drive.
<i>Subtotal</i>			12,700	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
				GCID 20140095 Approval of incorporation into the Gwinnett County Street Lighting Program, Stratford Square \$2,438. GCID 20140238 Approval to incorporate Wind Lake Estates into Gwinnett County Street Lighting Program \$2,583. GCID 20140239 Approval to incorporate Flowers Cove into the Gwinnett County Street Lighting Program \$433. GCID 20140322 Approval to incorporate The Moorings Unit 3 into the Gwinnett County Street Lighting Program \$1,199. GCID 20140323 Approval to incorporate Luxomni Place into the Gwinnett County Street Lighting Program \$2,457. GCIC 20140407 Approval to incorporate Valley Brook Unit 2 into the Gwinnett County Street Lighting Program \$1,935. GCID 20140408 Approval to incorporate Hidden River Unit 2 into the Gwinnett County Street Lighting Program operating cost of \$1,212. GCID 20140658 Approval to incorporate Oak Village Unit 3 into the Gwinnett County Street Lighting Program. Estimated revenue of \$2,208. GCID 20140660 Approval to incorporate Chesapeake into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,717. GCID 20140659 Approval to incorporate Global Gardens into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,019. GCID 20140943 Approval to incorporate Buckingham Place into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,458. GCID 20140944 Approval to incorporate Cedar Pointe into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,248. GCID 20140945 Approval to incorporate Westwood Crossing into the Gwinnett County Street Lighting Program. Estimated revenue of \$1,769.
Transportation	7,447,664	7,469,340	21,676	
<i>Subtotal</i>			21,676	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	215,000	223,986	8,986	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$8,986.
<i>Subtotal</i>			8,986	
<b>E-911 Fund (095)</b>				
Police Services	14,460,734	14,108,106	(352,628)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$352,628).
Non-Departmental	3,500,000	3,508,056	8,056	GCID 20140039 Approval to execute 90 day job vacancy policy \$8,056.
<i>Subtotal</i>			(344,572)	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	50,232	227,005	176,773	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$176,773.
<i>Subtotal</i>			176,773	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	150,881	809,235	658,354	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 \$563,327.
<i>Subtotal</i>			658,354	
<b>Sheriff Special State Fund (067)</b>				
Sheriff Special Operations	108,800	148,503	39,703	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$39,703.
<i>Subtotal</i>			39,703	
<b>Solid Waste Fund (595)</b>				
Support Services	1,735,831	1,695,917	(39,914)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$39,914).
Non-Departmental	-	810	810	GCID 20140039 Approval to execute 90 day job vacancy policy \$810.
Working Capital Reserve	1,340,304	1,379,408	39,104	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,104.
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Stormwater Fund (590)</b>				
Planning and Development	486,813	442,166	(44,647)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$44,647).
Water Resources	20,457,221	20,370,783	(86,438)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$86,438).
Non-Departmental	30,000	32,634	2,634	GCID 20140039 Approval to execute 90 day job vacancy policy \$2,634.
Working Capital Reserve	9,790,766	9,919,217	128,451	GCID 20140039 Approval to execute 90 day job vacancy policy \$128,451.
<i>Subtotal</i>			-	
<b>Water and Sewer (501)</b>				
Planning and Development	1,234,094	1,215,235	(18,859)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$18,859).
Water Resources	276,042,016	274,527,956	(1,514,060)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$1,514,060).
Non-Departmental	50,000	111,769	61,769	GCID 20140039 Approval to execute 90 day job vacancy policy \$61,769.
Working Capital Reserve	29,723,679	31,194,829	1,471,150	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,471,150.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
County Administration	4,165,885	4,070,242	(95,643)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$95,643).
Financial Services	7,526,611	7,333,745	(192,866)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$192,866).
Human Resources	3,174,717	3,141,274	(33,443)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$33,443).
Information Technology	26,103,925	25,354,703	(749,222)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$749,222).
Law	1,951,765	1,877,300	(74,465)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$74,465).
Support Services	9,173,095	9,082,645	(90,450)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$90,450).
Non-Departmental	717,000	756,798	39,798	GCID 20140039 Approval to execute 90 day job vacancy policy \$39,798.
Working Capital Reserve	-	637,609	637,609	GCID 20140039 Approval to execute 90 day job vacancy policy \$637,609.
<i>Subtotal</i>			(558,682)	
<b>Fleet Management (610)</b>				
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>			-	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 176,257</b>	