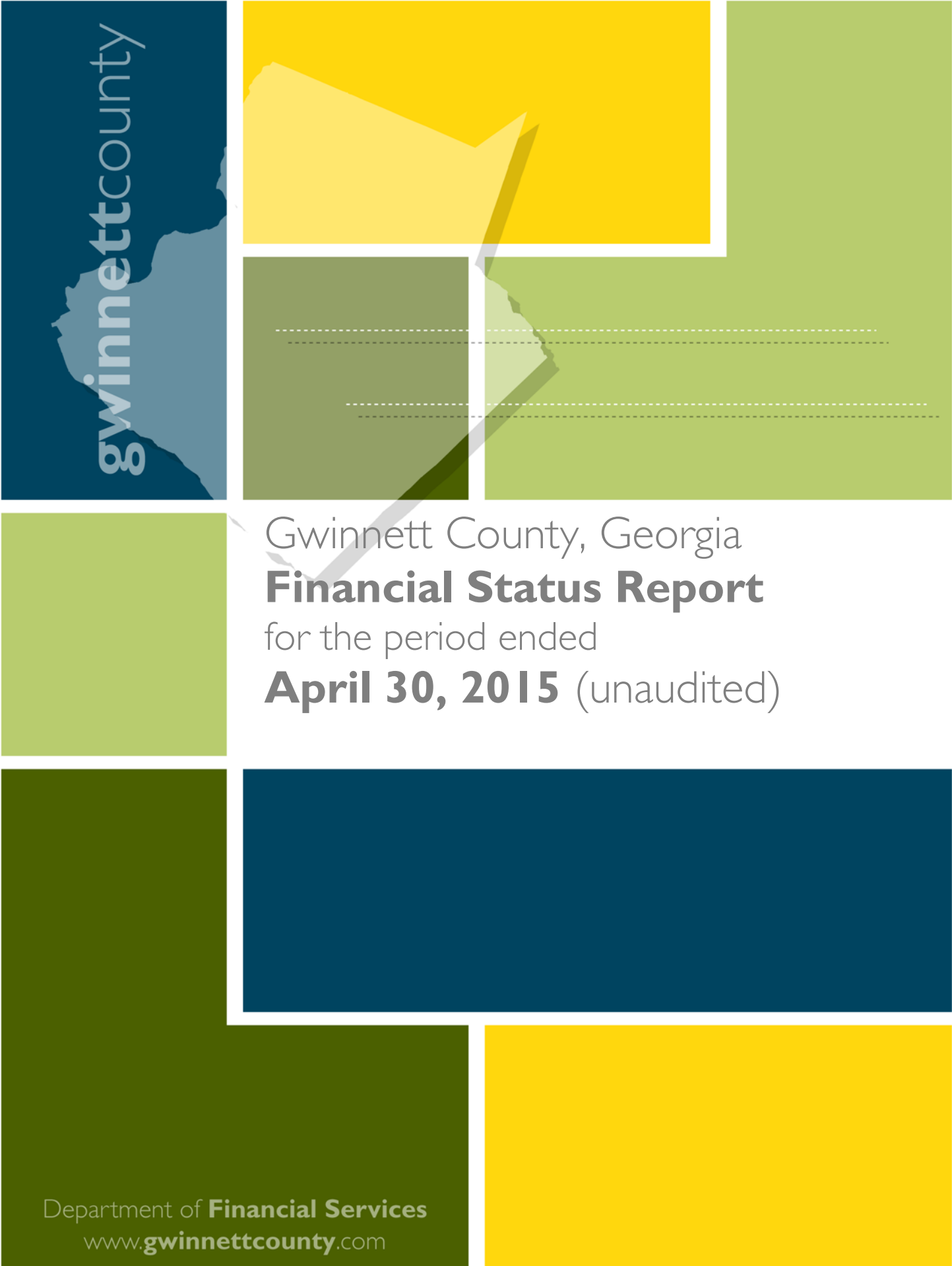




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Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**April 30, 2015** (unaudited)



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

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

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

**DATE:** May 19, 2015

**SUBJECT:** Monthly Financial Report for the Period Ended April 30, 2015

This report, which includes unaudited information for the fiscal year through April 2015, 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 10
Budget Adjustments by Fund Schedule	Page 51
2014 E-911 Reimbursement Reconciliation Report & 2015 Payments	Page 58

# Executive Summary

Notable events during April and early May included: 1) the completion of the fiscal year 2014 external audit and Comprehensive Annual Financial Report (CAFR), 2) the actuarial firm's completion of reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) plans, 3) annual E-911 payments to cities, and 4) the continuation of fiscal year 2016 budget preparation. Highlights from these activities as well as revenue results from the first year of the 2014 Special Purpose Local Option Sales Tax (SPLOST) are discussed below.

## **2014 External Audit and Comprehensive Annual Financial Report (CAFR)**

The 2014 external audit by Mauldin & Jenkins CPAs was completed on May 7, 2015, and a briefing with the Board of Commissioners to review the results of the audit is scheduled for June 2, 2015. The fiscal year 2015 beginning fund balances/net position detailed within this monthly financial report have now been updated to reflect the audited year-end 2014 balances.

As of December 31, 2014, all operating funds were in compliance with the County's Fund Balance and Working Capital Reserve Policies except for the Local Transit Operating Fund, which came in slightly lower than the requirement due to lower than expected revenues. As of the date of this report, however, the fund has met the one-month level of working capital reserves required by the Enterprise Funds Reserve Policy.

Audited financial reports are provided in the 2014 CAFR. We are pleased to report that the 2014 CAFR was completed well in advance of the legal requirement of June 30<sup>th</sup>, and is available online at [www.gwinnettcafr.com](http://www.gwinnettcafr.com).

## **Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans**

The County's actuarial firm, Cavanaugh McDonald, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans. The reports found that as of January 1, 2015, the County's OPEB Plan is funded at 60.2 percent, and the Defined Benefit Pension Plan is funded at 88.9 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

## **Annual E-911 Payments to Cities**

In accordance with the Service Delivery Strategy (SDS) agreement, payments to cities providing E-911 dispatch services were made in April in the amount of \$3.4 million. This is shown as a Non-Departmental expenditure in the financial summary for the E-911 Fund on page 29.

The 2014 reconciliation of payments to the cities and 2015 payments to cities are included on page 58 of this report. While the 2014 activity was accounted for in the prior fiscal year, we are providing this final summary to close out this activity after the cities' 2014 expenses were audited.

### 2016 Budget Preparation

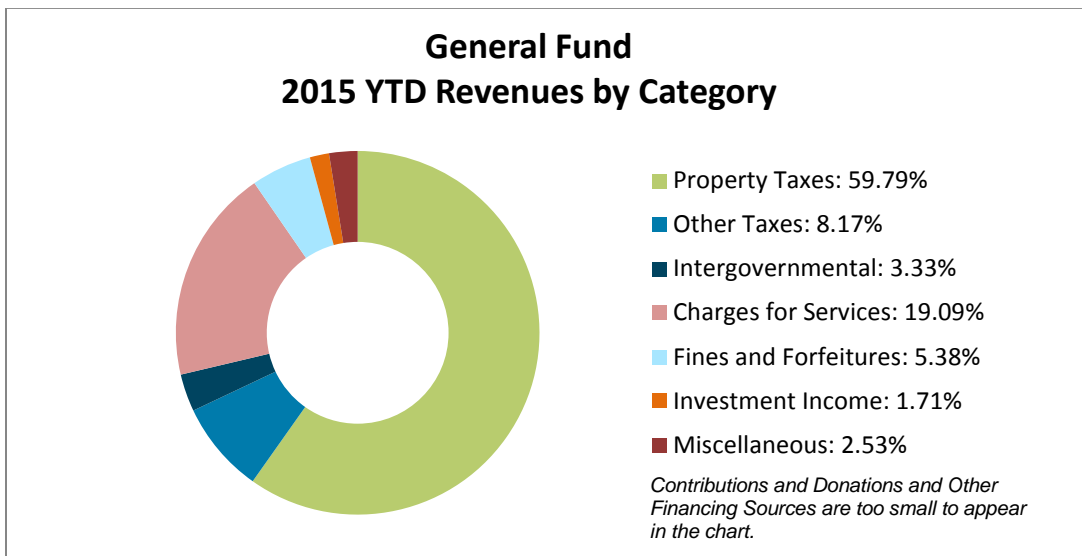
Fiscal year 2016 budget preparation continues. All capital budget requests have been submitted by departments. Strategic planning days are tentatively scheduled for late May and will be followed by an official fiscal year 2016 budget kickoff in early June.

### 2014 Special Purpose Local Option Sales Tax Program

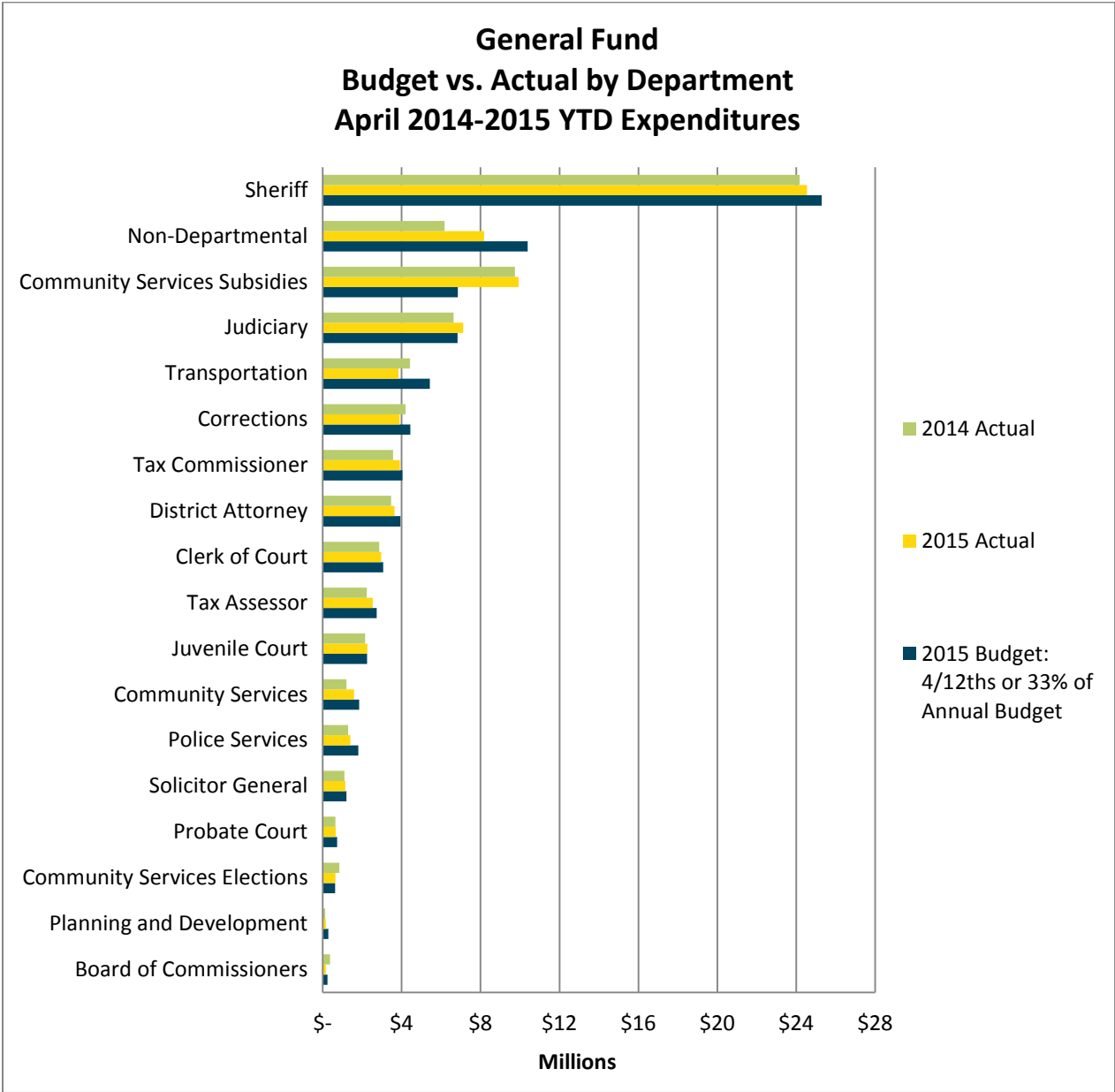
The 2014 SPLOST program, which began on April 1, 2014 and runs through March 31, 2017, collected nearly \$143.9 million in sales tax revenues during its first full year of inception. Total revenues for the three-year program are forecasted at approximately \$453 million.

## General Fund (page 10)

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



Current year motor vehicle taxes and prior year property taxes make up nearly 60 percent of year-to-date revenues in the General Fund. Current year real and personal property taxes, which make up the largest percentage of the fund's budget, will be billed and collected later in the year.



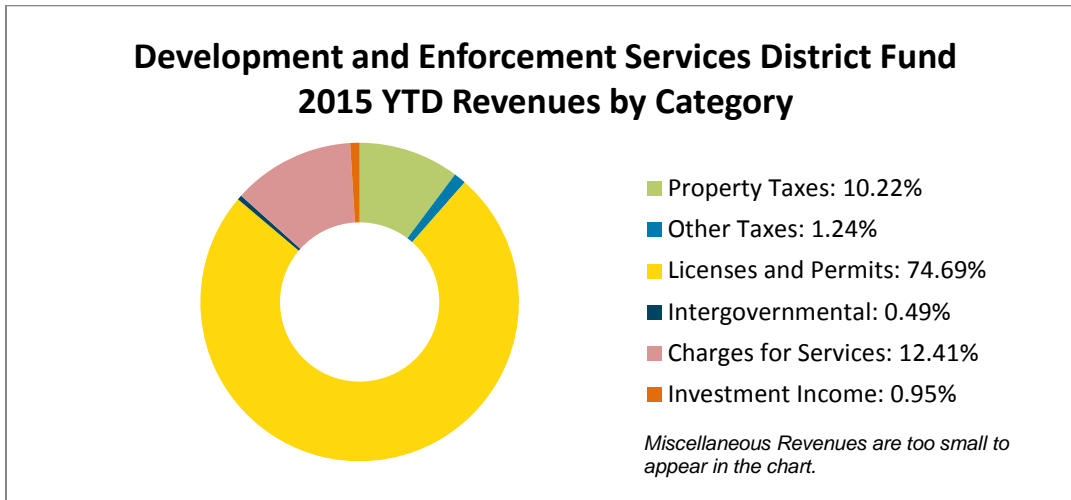
Non-Departmental expenditures are nearly 33 percent higher than this same time last year. This is primarily due to increases in contributions to capital and contributions to transit, as well as the timing of a \$400,000 payment to Partnership Gwinnett that is paid upon contract renewal each year. The contract renewal that occurred in March this year occurred in May last year.

Community Services Subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments are made. These payments are generally paid quarterly. As of the date of this report, the County has made two quarterly payments to most Community Services Subsidy recipients.

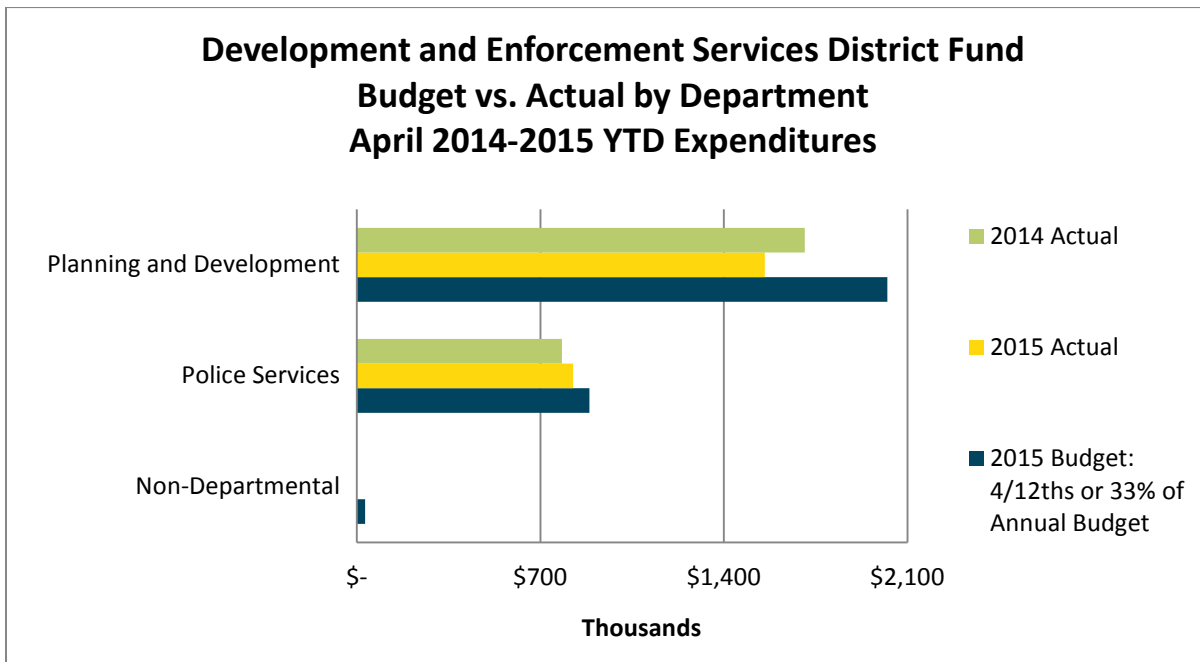
Judiciary expenditures are slightly over budget through the end of April. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared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

# Development and Enforcement Services District Fund (page 13)

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

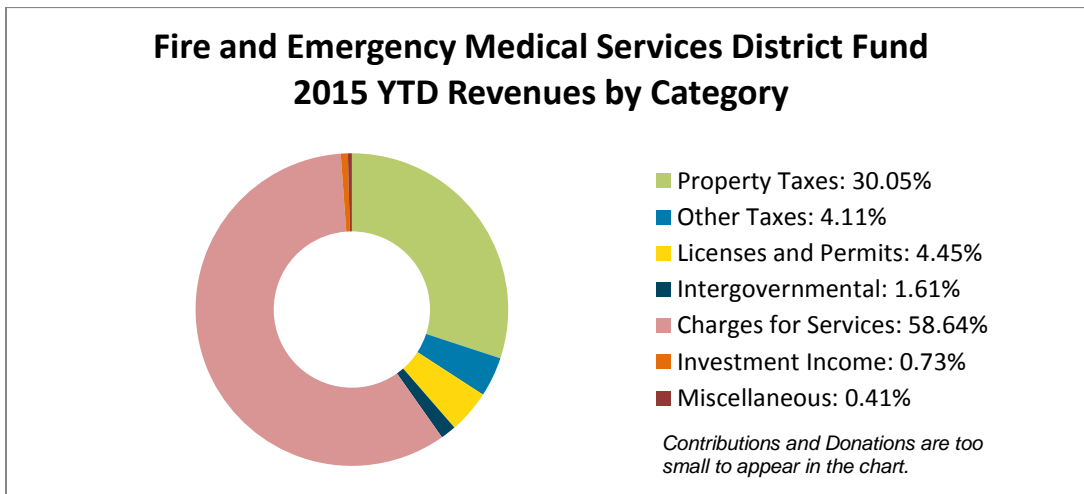


Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 61 percent of the fund's current annual budget.

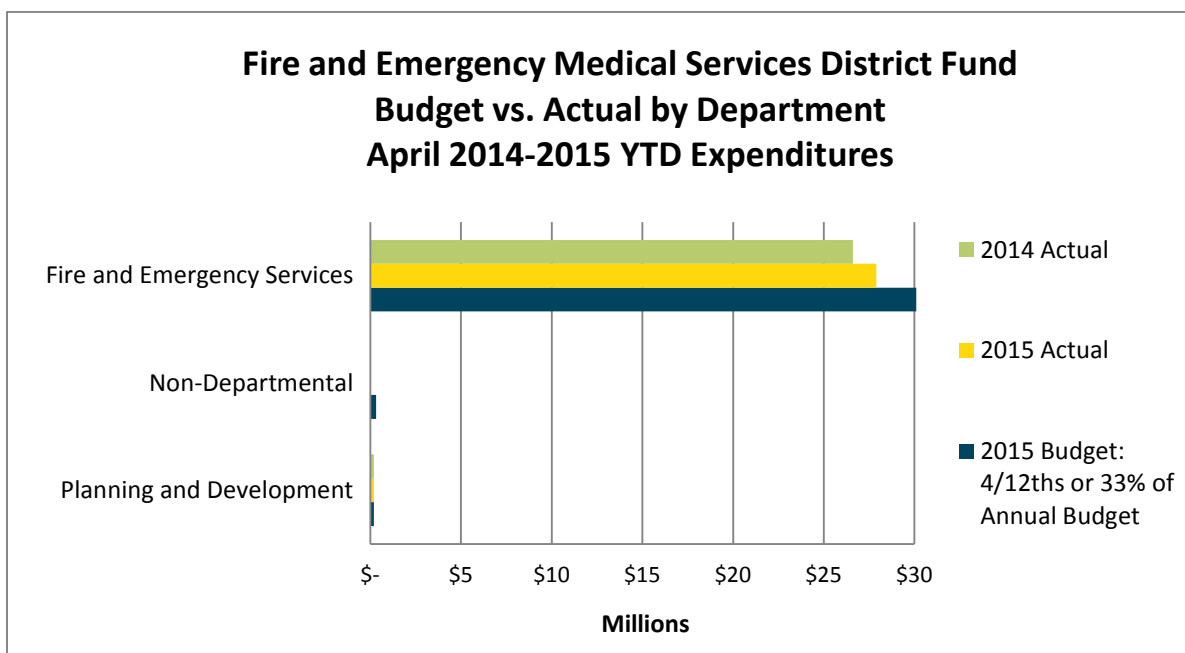


# Fire and Emergency Medical Services District Fund (page 14)

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

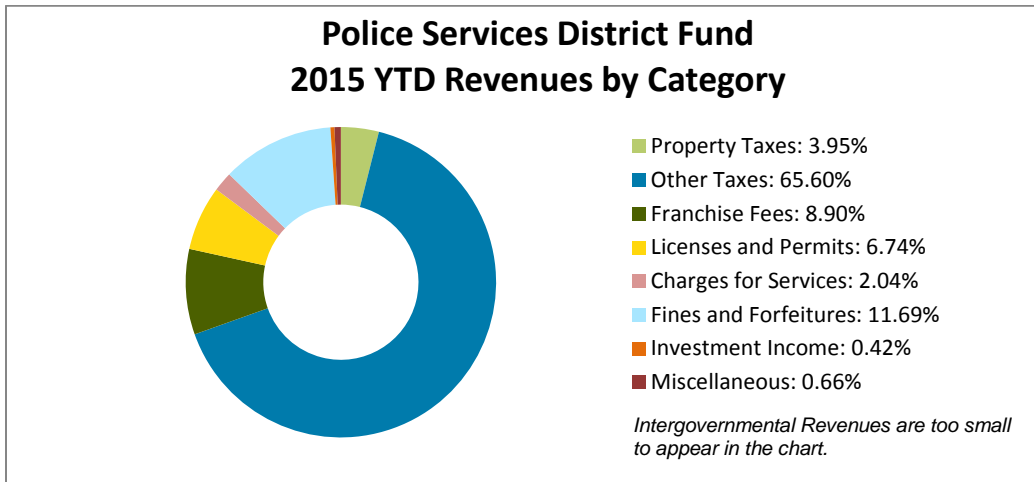


Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 80 percent of the fund's current annual budget.



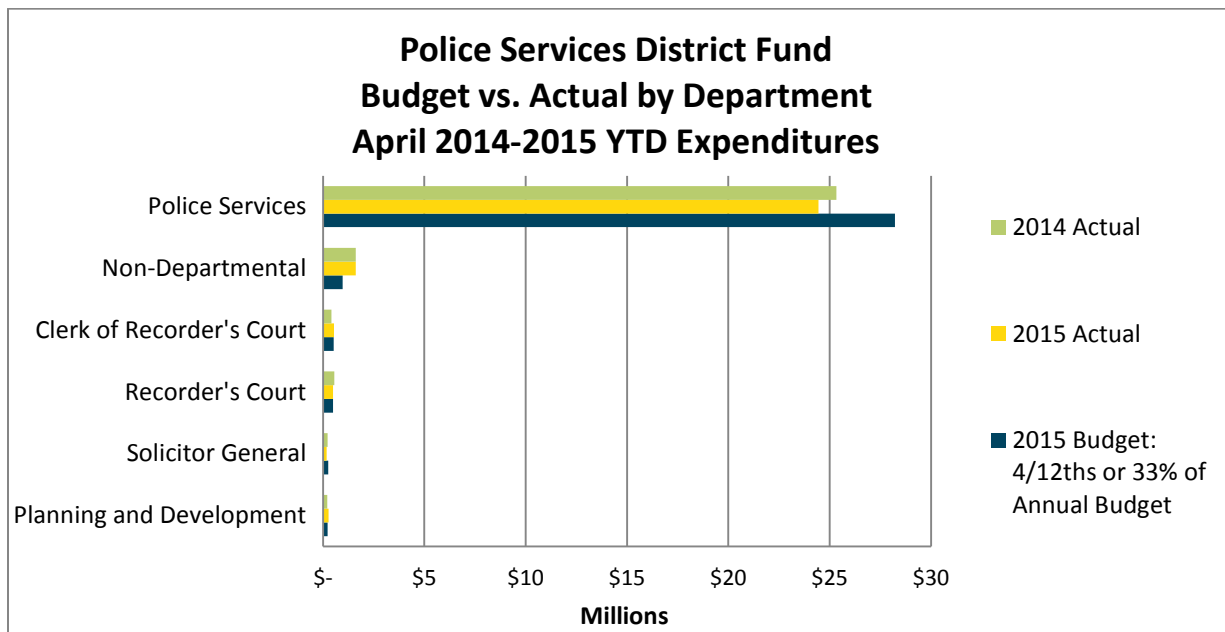
# Police Services District Fund (page 20)

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



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

Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 60 percent of the fund's current annual budget.

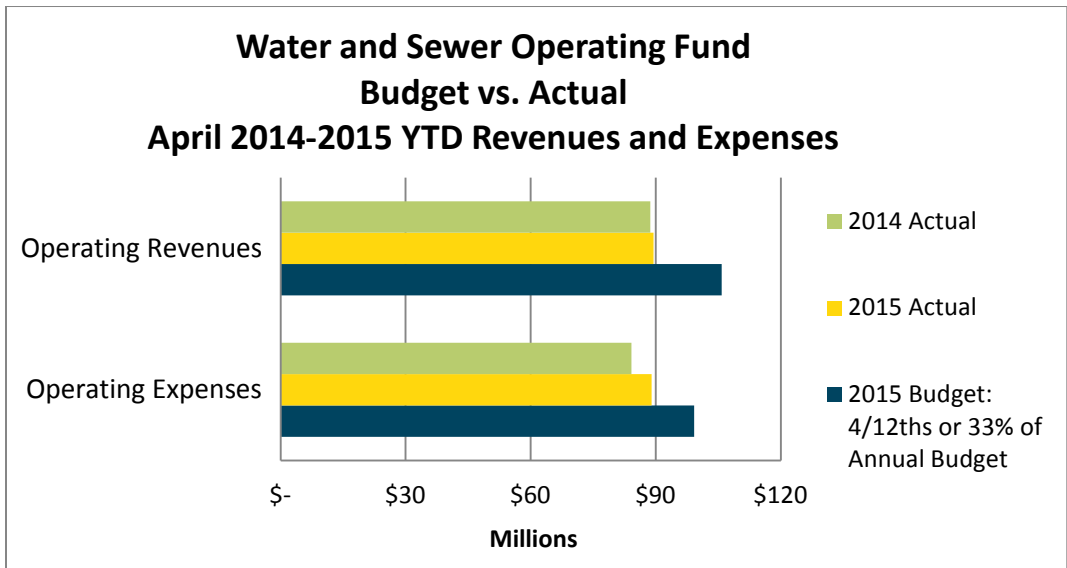




As shown in the chart on the previous page, non-departmental expenditures are currently coming in over budget based on the percentage of the fiscal year that has lapsed. In accordance with the SDS agreement, the County made annual payments totaling \$1,620,636 to the cities within the County providing their own police services in April.

## Water and Sewer Operating Fund (page 44)

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 April 2015 came in approximately \$765,000 above this same time last year. The year-over-year increase in revenues is primarily attributable to an increase in system development charge revenues, which are fees paid by developers to receive access to the water and sewerage system.

Year-to-date Water and Sewer Operating Fund expenses through April 2015 came in approximately \$4.9 million above this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase 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 approximately 15.5 percent, or \$16.4 million, under budget. Due to the proper accounting of revenues in the period earned, revenues lag by approximately one-half a month and will appear to be understated when compared to budget until year end. Consumption of water is seasonal in nature, and revenues this time of year are lower compared to the summer months when demand increases.

Similarly, year-to-date Water and Sewer Operating Fund expenses are approximately 10.3 percent, or \$10.2 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily due to fluctuations in variable costs that are based on water usage, such as electricity and chemicals.

## Other Funds

Investment income is coming in stronger this year compared to last year in most funds, which is primarily due to additional funds available for investing and an investment strategy that capitalizes on instruments with higher yields.

Revenues in the E-911 Fund (page 29) are significantly lower than this same time last year. The year-over-year variance is due to \$1.7 million in revenues that were received in April 2015, but posted in May.

# YTD financial report 2015 gwinnettcountry

## GENERAL FUND (001)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 143,500,258	\$ 143,500,258	\$ 143,500,258			
Revenues:						
Taxes	\$ 213,786,994	\$ 213,786,994	\$ 15,765,962	7.37%	\$ 16,931,817	8.30%
Intergovernmental	2,843,219	2,843,219	773,690	27.21%	1,190,595	30.88%
Charges for Services	22,461,915	22,498,087	4,427,442	19.68%	4,158,369	16.35%
Fines and Forfeitures	5,442,405	5,454,405	1,247,051	22.86%	1,690,609	36.29%
Investment Income	513,291	513,291	396,251	77.20%	283,525	23.17%
Contributions and Donations	82,752	82,752	7,568	9.15%	14,713	17.59%
Miscellaneous	1,277,956	1,277,956	586,114	45.86%	814,376	58.09%
Other Financing Sources	197,864	197,864	55,000	27.80%	55,000	27.52%
<b>TOTAL REVENUES</b>	<b>\$ 246,606,396</b>	<b>\$ 246,654,568</b>	<b>\$ 23,259,078</b>	<b>9.43%</b>	<b>\$ 25,139,004</b>	<b>10.43%</b>
Appropriations:						
Board of Commissioners	\$ 721,231	\$ 721,231	\$ 151,977	21.07%	\$ 373,795	25.06%
Tax Assessor	8,205,627	8,205,627	2,532,540	30.86%	2,227,799	25.46%
Tax Commissioner	12,081,242	12,117,414	3,912,634	32.29%	3,564,269	31.12%
Transportation	16,486,993	16,306,414	3,832,728	23.50%	4,432,068	27.09%
Planning and Development	836,845	836,845	151,635	18.12%	129,796	19.83%
Police Services	5,465,614	5,392,600	1,398,596	25.94%	1,291,071	25.85%
Corrections	13,376,297	13,312,739	3,900,878	29.30%	4,198,405	30.42%
Community Services	5,572,992	5,545,455	1,589,671	28.67%	1,198,308	28.37%
Community Services Subsidies:						
Atlanta Regional Commission	846,100	846,100	423,050	50.00%	417,100	49.65%
Board of Health	1,564,391	1,564,391	782,195	50.00%	744,948	50.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%	185,884	50.00%
Forestry	8,698	8,698	8,698	100.00%	8,698	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	775,013	775,013	153,274	19.78%	224,897	29.14%
Library Subsidy	15,818,068	15,818,068	7,796,534	49.29%	7,642,367	49.73%
Mental Health	768,297	768,297	384,149	50.00%	384,149	50.00%
Gwinnett Sexual Assault Center	117,250	117,250	58,625	50.00%	-	-
<b>Total Community Services Subsidies</b>	<b>20,549,659</b>	<b>20,549,659</b>	<b>9,932,446</b>	<b>48.33%</b>	<b>9,748,080</b>	<b>48.99%</b>
Community Services - Elections	1,902,553	1,881,388	648,208	34.45%	848,686	15.86%
Juvenile Court	6,414,973	6,749,473	2,257,278	33.44%	2,143,029	31.74%
Sheriff	75,228,755	75,866,855	24,539,494	32.35%	24,174,030	32.13%
Clerk of Court	9,203,505	9,203,505	2,970,077	32.27%	2,864,703	30.33%
Judiciary	17,622,406	20,494,006	7,120,645	34.75%	6,628,873	34.05%
Probate Court	2,150,318	2,178,618	658,283	30.22%	644,560	31.25%
District Attorney	11,814,052	11,814,052	3,638,114	30.79%	3,473,475	30.40%
Solicitor General	3,590,357	3,596,157	1,151,390	32.02%	1,096,074	29.91%
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,200,000	1,150,000	-	0.00%	-	0.00%
Contribution to Capital	5,995,375	5,995,375	1,998,458	33.33%	666,667	33.33%

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**GENERAL FUND (001) continued**

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Contribution to Transit	4,819,572	4,819,572	1,606,524	33.33%	1,331,766	33.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	1,900,000	1,221,000	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,306,013	1,306,013	540,459	41.38%	515,722	41.64%
Other Miscellaneous	100,773	150,773	19,334	12.82%	33,070	23.05%
Other Post-Employment Benefit Reserve	-	8,597	-	0.00%	-	0.00%
Pauper Burial	155,000	155,000	39,360	25.39%	32,400	36.00%
Partnership Gwinnett	500,000	500,000	400,000	80.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,917,400	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,258,500	-	0.00%	-	0.00%
Court Interpreters Reserve	560,000	343,900	-	0.00%	-	0.00%
Pension Reserve	-	3,198	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,192,360	5,192,360	-	0.00%	-	-
800 MHZ Maintenance	2,883,874	2,883,874	2,496,840	86.58%	2,528,565	95.28%
Other Governmental Agencies	197,563	197,563	74,015	37.46%	59,702	30.75%
Total Non-Departmental	35,085,530	31,178,125	8,174,990	26.22%	6,167,892	23.23%
Appropriations without Contribution to Fund Balance	246,308,949	245,950,163	78,561,584	31.94%	75,204,913	31.13%
Contribution to Fund Balance	297,447	704,405	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 246,606,396</b>	<b>\$ 246,654,568</b>	<b>\$ 78,561,584</b>	<b>31.85%</b>	<b>\$ 75,204,913</b>	<b>31.13%</b>
Projected Fund Balance December 31	<b>\$ 143,797,705</b>	<b>\$ 144,204,663</b>				
Fund Balance as of Report Date			<b>\$ 88,197,752</b>			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 12,952,285	\$ 12,952,285	\$ 12,952,285			
Revenues:						
Taxes	\$ 6,116,018	\$ 6,116,018	\$ 257,485	4.21%	\$ 258,193	4.41%
Intergovernmental	26,140	26,140	7,847	30.02%	5,961	31.68%
Investment Income	-	-	3,612	-	6	6.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 268,944</b>	<b>4.38%</b>	<b>\$ 264,160</b>	<b>4.49%</b>
Appropriations:						
Debt Service	\$ 4,142,275	\$ 4,142,275	\$ 3,852,738	93.01%	\$ 3,800,288	91.06%
Appropriations without Contribution to Fund Balance	4,142,275	4,142,275	3,852,738	93.01%	3,800,288	91.06%
Contribution to Fund Balance	1,999,883	1,999,883	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,142,158</b>	<b>\$ 6,142,158</b>	<b>\$ 3,852,738</b>	<b>62.73%</b>	<b>\$ 3,800,288</b>	<b>64.66%</b>
Projected Fund Balance December 31	\$ 14,952,168	\$ 14,952,168				
Fund Balance as of Report Date			\$ 9,368,491			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 8,067,834	\$ 8,067,834	\$ 8,067,834			
Revenues:						
Taxes	\$ 6,075,285	\$ 6,075,285	\$ 177,071	2.91%	\$ 189,002	3.26%
Licenses and Permits	3,031,775	3,031,775	1,153,374	38.04%	1,040,331	41.01%
Intergovernmental	24,666	24,666	7,481	30.33%	4,976	-
Charges for Services	411,218	411,218	191,623	46.60%	134,353	41.52%
Investment Income	21,002	21,002	14,692	69.96%	2,624	9.30%
Miscellaneous	-	-	826	-	4,059	-
Other Financing Sources	362,258	362,258	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 1,545,067</b>	<b>15.57%</b>	<b>\$ 1,375,345</b>	<b>15.15%</b>
Appropriations:						
Planning and Development	\$ 6,224,013	\$ 6,071,617	\$ 1,556,374	25.63%	\$ 1,709,107	27.52%
Police Services	2,677,058	2,662,501	825,306	31.00%	782,186	30.90%
Non-Departmental	85,500	95,338	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	8,986,571	8,829,456	2,381,680	26.97%	2,491,293	28.21%
Contribution to Fund Balance	939,633	1,096,748	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 9,926,204</b>	<b>\$ 9,926,204</b>	<b>\$ 2,381,680</b>	<b>23.99%</b>	<b>\$ 2,491,293</b>	<b>27.45%</b>
Projected Fund Balance December 31	\$ 9,007,467	\$ 9,164,582				
Fund Balance as of Report Date			\$ 7,231,221			

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

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 44,367,842	\$ 44,367,842	\$ 44,367,842			
Revenues:						
Taxes	\$ 78,725,426	\$ 78,725,426	\$ 2,215,580	2.81%	\$ 2,469,473	3.28%
Licenses and Permits	701,282	701,282	288,581	41.15%	214,027	29.07%
Intergovernmental	346,938	346,938	104,374	30.08%	79,017	-
Charges for Services	13,831,285	13,831,285	3,803,295	27.50%	3,267,647	22.99%
Investment Income	68,438	68,438	47,226	69.01%	9,662	-
Contributions and Donations	250	250	100	40.00%	100	-
Miscellaneous	28,500	28,500	26,413	92.68%	97,752	127.71%
Other Financing Sources	3,220,068	3,220,068	-	0.00%	616	0.02%
<b>TOTAL REVENUES</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 6,485,569</b>	<b>6.69%</b>	<b>\$ 6,138,294</b>	<b>6.55%</b>
Appropriations:						
Planning and Development	\$ 582,501	\$ 582,501	\$ 190,237	32.66%	\$ 201,190	32.88%
Fire and Emergency Services	94,274,048	93,630,411	27,891,431	29.79%	26,608,648	29.08%
Non-Departmental	920,200	945,563	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	95,776,749	95,158,475	28,081,668	29.51%	26,809,838	28.82%
Contribution to Fund Balance	1,145,438	1,763,712	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 96,922,187</b>	<b>\$ 96,922,187</b>	<b>\$ 28,081,668</b>	<b>28.97%</b>	<b>\$ 26,809,838</b>	<b>28.59%</b>
Projected Fund Balance December 31	\$ 45,513,280	\$ 46,131,554				
Fund Balance as of Report Date			\$ 22,771,743			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 798,347	\$ 798,347	\$ 798,347			
Revenue:						
Investment Income	\$ 4,059	\$ 4,059	\$ 1,478	36.41%	\$ 1,622	28.95%
Revenues without Use of Fund Balance	4,059	4,059	1,478	36.41%	1,622	28.95%
Use of Fund Balance	20,768	20,768	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 1,478</b>	<b>5.95%</b>	<b>\$ 1,622</b>	<b>6.83%</b>
Appropriations:						
Loganville Emergency Medical Services	\$ 24,827	\$ 24,827	\$ 1,127	4.54%	\$ 1,507	6.35%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 24,827</b>	<b>\$ 24,827</b>	<b>\$ 1,127</b>	<b>4.54%</b>	<b>\$ 1,507</b>	<b>6.35%</b>
Projected Fund Balance December 31	\$ 777,579	\$ 777,579				
Fund Balance as of Report Date			\$ 798,698			



# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 43,393,125	\$ 43,393,125	\$ 43,393,125			
Revenues:						
Taxes	\$ 54,541,128	\$ 54,541,128	\$ 16,230,056	29.76%	\$ 14,775,407	28.09%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	3,979,193	3,979,193	1,394,021	35.03%	1,234,718	28.58%
Intergovernmental	143,519	143,519	44,000	30.66%	32,554	-
Charges for Services	1,225,119	1,225,119	421,829	34.43%	421,649	33.17%
Fines and Forfeitures	9,929,773	9,929,773	2,419,374	24.36%	2,815,429	29.65%
Investment Income	139,301	139,301	86,828	62.33%	24,850	69.78%
Miscellaneous	245,333	245,333	136,276	55.55%	195,742	93.93%
Other Financing Sources	1,610,034	1,610,034	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 20,732,384</b>	<b>20.95%</b>	<b>\$ 19,500,349</b>	<b>20.15%</b>
Appropriations:						
Planning and Development	\$ 694,293	\$ 694,293	\$ 268,581	38.68%	\$ 216,863	29.33%
Police Services	85,370,718	84,646,919	24,449,226	28.88%	25,326,926	28.48%
Recorder's Court	1,473,507	1,500,562	497,365	33.15%	558,181	32.16%
Solicitor General	751,210	751,210	170,092	22.64%	227,253	35.51%
Clerk of Recorder's Court	1,551,194	1,551,194	538,019	34.68%	414,075	30.36%
Non-Departmental	2,919,161	2,896,340	1,620,636	55.95%	1,620,636	56.69%
Appropriations without Contribution to Fund Balance	92,760,083	92,040,518	27,543,919	29.93%	28,363,934	29.47%
Contribution to Fund Balance	6,197,099	6,916,664	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 98,957,182</b>	<b>\$ 98,957,182</b>	<b>\$ 27,543,919</b>	<b>27.83%</b>	<b>\$ 28,363,934</b>	<b>29.31%</b>
Projected Fund Balance December 31	\$ 49,590,224	\$ 50,309,789				
Fund Balance as of Report Date			\$ 36,581,590			

# YTD financial report 2015 gwinnettcountry

## RECREATION FUND (105)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 15,896,185	\$ 15,896,185	\$ 15,896,185			
Revenues:						
Taxes	\$ 25,063,848	\$ 25,063,848	\$ 1,013,042	4.04%	\$ 1,015,033	4.41%
Intergovernmental	103,477	103,477	31,059	30.02%	23,596	44.68%
Charges for Services	4,015,471	4,015,471	991,962	24.70%	1,021,083	25.80%
Investment Income	52,375	52,375	24,380	46.55%	9,774	33.56%
Contributions and Donations	2,600	2,600	400	15.38%	-	0.00%
Miscellaneous	2,044,169	2,044,169	947,305	46.34%	747,294	41.63%
Other Financing Sources	26,930	26,930	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 31,308,870</b>	<b>\$ 31,308,870</b>	<b>\$ 3,008,148</b>	<b>9.61%</b>	<b>\$ 2,816,780</b>	<b>9.75%</b>
Appropriations:						
Community Services	\$ 31,139,610	\$ 31,070,900	\$ 8,635,133	27.79%	\$ 8,016,178	27.96%
Support Services	150,491	150,491	46,133	30.65%	46,304	32.76%
Non-Departmental	15,000	17,651	-	0.00%	-	0.00%
Appropriations without Contribution to Fund Balance	31,305,101	31,239,042	8,681,266	27.79%	8,062,482	27.97%
Contribution to Fund Balance	3,769	69,828	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,308,870</b>	<b>\$ 31,308,870</b>	<b>\$ 8,681,266</b>	<b>27.73%</b>	<b>\$ 8,062,482</b>	<b>27.92%</b>
Projected Fund Balance December 31	\$ 15,899,954	\$ 15,966,013				
Fund Balance as of Report Date			\$ 10,223,067			

# YTD financial report 2015 gwinnettcounty

## JIMMY CARTER BOULEVARD TAD FUND (161)

The Jimmy Carter Boulevard TAD Fund (TAD 1) is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gwinnett Village Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 379,608	\$ 379,608	\$ 379,608			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
Projected Fund Balance December 31	\$ 379,608	\$ 379,608				
Fund Balance as of Report Date			\$ 379,608			

# YTD financial report 2015 gwinnettcounty

## INDIAN TRAIL TAD FUND (162)

The Indian Trail TAD Fund (TAD 2) is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gwinnett Village Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 89,489	\$ 89,489	\$ 89,489			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL REVENUES	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 89,489	\$ 89,489				
Fund Balance as of Report Date			\$ 89,489			

# YTD financial report 2015 gwinnettcounty

## PARK PLACE TAD FUND (163)

The Park Place TAD Fund (TAD 3) is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcounty

## LAKE LUCERNE TAD FUND (164)

The Lake Lucerne TAD Fund (TAD 4) is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

# YTD financial report 2015 gwinnettcounty

## GWINNETT PLACE TAD FUND (165)

The Gwinnett Place TAD Fund (TAD 5) is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ -	\$ -	\$ -			
Revenues:						
Taxes	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
Appropriations without Contribution to Fund Balance	-	-	-	-	-	-
Contribution to Fund Balance	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	-	<b>\$ -</b>	-
Projected Fund Balance December 31	\$ -	\$ -				
Fund Deficit as of Report Date			\$ -			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 1,265,406	\$ 1,265,406	\$ 1,265,406			
Revenues:						
Charges for Services	\$ 117,432	\$ 117,432	\$ 1,171	1.00%	\$ 994	0.85%
Investment Income	5,899	5,899	2,409	40.84%	1,000	27.17%
<b>TOTAL REVENUES</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 3,580</b>	<b>2.90%</b>	<b>\$ 1,994</b>	<b>1.65%</b>
Appropriations:						
Transportation	\$ 121,065	\$ 121,065	\$ 1,855	1.53%	\$ 24,252	38.80%
Appropriations without Contribution to Fund Balance	121,065	121,065	1,855	1.53%	24,252	38.80%
Contribution to Fund Balance	2,266	2,266	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 123,331</b>	<b>\$ 123,331</b>	<b>\$ 1,855</b>	<b>1.50%</b>	<b>\$ 24,252</b>	<b>20.10%</b>
Projected Fund Balance December 31	\$ 1,267,672	\$ 1,267,672				
Fund Balance as of Report Date			\$ 1,267,131			



# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 2,527,197	\$ 2,527,197	\$ 2,527,197			
Revenues:						
Charges for Services	\$ 6,884,632	\$ 6,889,401	\$ 52,417	0.76%	\$ 83,088	1.22%
Investment Income	8,542	8,542	5,189	60.75%	3,167	51.94%
Miscellaneous	-	-	-	-	21,344	-
Revenues without Use of Fund Balance	6,893,174	6,897,943	57,606	0.84%	107,599	1.58%
Use of Fund Balance	849,451	849,451	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,742,625</b>	<b>\$ 7,747,394</b>	<b>\$ 57,606</b>	<b>0.74%</b>	<b>\$ 107,599</b>	<b>1.44%</b>
Appropriations:						
Transportation	\$ 7,742,625	\$ 7,747,394	\$ 1,756,002	22.67%	\$ 1,777,462	23.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,742,625</b>	<b>\$ 7,747,394</b>	<b>\$ 1,756,002</b>	<b>22.67%</b>	<b>\$ 1,777,462</b>	<b>23.85%</b>
Projected Fund Balance December 31	\$ 1,677,746	\$ 1,677,746				
Fund Balance as of Report Date			\$ 828,801			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 2,631,174	\$ 2,631,174	\$ 2,631,174			
Revenues:						
Charges for Services	\$ 923,321	\$ 923,321	\$ 205,780	22.29%	\$ 203,213	25.45%
Investment Income	-	-	661	-	504	29.29%
Revenues without Use of Fund Balance	923,321	923,321	206,441	22.36%	203,717	25.46%
Use of Fund Balance	36,679	36,679	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 206,441</b>	<b>21.50%</b>	<b>\$ 203,717</b>	<b>10.70%</b>
Appropriations:						
Clerk of Court	\$ 960,000	\$ 960,000	\$ 40,046	4.17%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 960,000</b>	<b>\$ 960,000</b>	<b>\$ 40,046</b>	<b>4.17%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 2,594,495	\$ 2,594,495				
Fund Balance as of Report Date			\$ 2,797,569			

# YTD financial report 2015 gwinnettcounty

## CORRECTIONS INMATE WELFARE FUND (085)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 105,842	\$ 105,842	\$ 105,842			
Revenues:						
Charges for Services	\$ 71,500	\$ 71,500	\$ 26,281	36.76%	\$ 26,778	38.53%
Miscellaneous	7,700	7,700	2,639	34.27%	3,116	39.95%
TOTAL REVENUES	\$ 79,200	\$ 79,200	\$ 28,920	36.52%	\$ 29,894	38.67%
Appropriations:						
Corrections	\$ 75,279	\$ 75,279	\$ 12,793	16.99%	\$ 19,071	23.40%
Appropriations without Contribution to Fund Balance	75,279	75,279	12,793	16.99%	19,071	23.40%
Contribution to Fund Balance	3,921	3,921	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 79,200	\$ 79,200	\$ 12,793	16.15%	\$ 19,071	23.40%
Projected Fund Balance December 31	\$ 109,763	\$ 109,763				
Fund Balance as of Report Date			\$ 121,969			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 1,372,012	\$ 1,372,012	\$ 1,372,012			
Revenues:						
Fines and Forfeitures	\$ 944,147	\$ 944,147	\$ 253,550	26.85%	\$ 240,490	27.58%
Investment Income	-	-	527	-	390	25.26%
Miscellaneous	-	-	635	-	2,641	-
Revenues without Use of Fund Balance	944,147	944,147	254,712	26.98%	243,521	27.88%
Use of Fund Balance	256,235	256,235	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 254,712</b>	<b>21.22%</b>	<b>\$ 243,521</b>	<b>19.63%</b>
Appropriations:						
District Attorney	\$ 534,403	\$ 534,403	\$ 136,480	25.54%	\$ 147,515	29.98%
Solicitor General	665,979	665,979	163,960	24.62%	174,352	23.30%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,200,382</b>	<b>\$ 1,200,382</b>	<b>\$ 300,440</b>	<b>25.03%</b>	<b>\$ 321,867</b>	<b>25.95%</b>
Projected Fund Balance December 31	\$ 1,115,777	\$ 1,115,777				
Fund Balance as of Report Date			\$ 1,326,284			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 360,514	\$ 360,514	\$ 360,514			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 202	100.50%
Investment Income	-	86	86	100.00%	2,385	447.47%
Revenues without Use of Fund Balance	-	86	86	100.00%	2,587	352.45%
Use of Fund Balance	215,000	215,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 215,000</b>	<b>\$ 215,086</b>	<b>\$ 86</b>	<b>0.04%</b>	<b>\$ 2,587</b>	<b>1.20%</b>
Appropriations:						
District Attorney	\$ 215,000	\$ 215,086	\$ 28,156	13.09%	\$ 74,619	34.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 215,000</b>	<b>\$ 215,086</b>	<b>\$ 28,156</b>	<b>13.09%</b>	<b>\$ 74,619</b>	<b>34.67%</b>
Projected Fund Balance December 31	\$ 145,514	\$ 145,514				
Fund Balance as of Report Date			\$ 332,444			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 26,882,874	\$ 26,882,874	\$ 26,882,874			
Revenues:						
Charges for Services	\$ 13,932,312	\$ 13,932,312	\$ 3,565,707	25.59%	\$ 4,908,462	37.26%
Investment Income	135,320	135,320	53,178	39.30%	60,437	49.12%
Miscellaneous	-	-	1,536	-	9,999	-
Revenues without Use of Fund Balance	14,067,632	14,067,632	3,620,421	25.74%	4,978,898	37.45%
Use of Fund Balance	5,422,141	5,129,106	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 19,489,773</b>	<b>\$ 19,196,738</b>	<b>\$ 3,620,421</b>	<b>18.86%</b>	<b>\$ 4,978,898</b>	<b>27.92%</b>
Appropriations:						
Police Services	\$ 15,789,773	\$ 15,489,262	\$ 4,113,764	26.56%	\$ 3,800,866	26.52%
Non-Departmental	3,700,000	3,707,476	3,417,801	92.19%	3,220,837	91.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,489,773</b>	<b>\$ 19,196,738</b>	<b>\$ 7,531,565</b>	<b>39.23%</b>	<b>\$ 7,021,703</b>	<b>39.37%</b>
Projected Fund Balance December 31	\$ 21,460,733	\$ 21,753,768				
Fund Balance as of Report Date			\$ 22,971,730			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 99,683	\$ 99,683	\$ 99,683			
Revenues:						
Charges for Services	\$ 57,784	\$ 57,784	\$ 16,208	28.05%	\$ 18,089	28.37%
<b>TOTAL REVENUES</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 16,208</b>	<b>28.05%</b>	<b>\$ 18,089</b>	<b>28.37%</b>
Appropriations:						
Juvenile Court	\$ 51,569	\$ 51,569	\$ 19,346	37.51%	\$ 16,280	25.54%
Appropriations without Contribution to Fund Balance	51,569	51,569	19,346	37.51%	16,280	25.54%
Contribution to Fund Balance	6,215	6,215	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 57,784</b>	<b>\$ 57,784</b>	<b>\$ 19,346</b>	<b>33.48%</b>	<b>\$ 16,280</b>	<b>25.54%</b>
Projected Fund Balance December 31	\$ 105,898	\$ 105,898				
Fund Balance as of Report Date			\$ 96,545			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 2,652,795	\$ 2,652,795	\$ 2,652,795			
Revenue:						
Fines and Forfeitures	\$ -	\$ 118,958	\$ 118,958	100.00%	\$ 35,880	100.00%
Revenues without Use of Fund Balance	-	118,958	118,958	100.00%	35,880	100.00%
Use of Fund Balance	1,034,149	915,191	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 118,958</b>	<b>11.50%</b>	<b>\$ 35,880</b>	<b>3.21%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,034,149	\$ 1,034,149	\$ 101,767	9.84%	\$ 170,431	15.23%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,034,149</b>	<b>\$ 1,034,149</b>	<b>\$ 101,767</b>	<b>9.84%</b>	<b>\$ 170,431</b>	<b>15.23%</b>
Projected Fund Balance December 31	\$ 1,618,646	\$ 1,737,604				
Fund Balance as of Report Date			\$ 2,669,986			



# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 2,869,216	\$ 2,869,216	\$ 2,869,216			
Revenue:						
Fines and Forfeitures	\$ -	\$ 66,068	\$ 66,069	100.00%	\$ 186,816	110.03%
Miscellaneous	-	-	-	-	937	-
Revenues without Use of Fund Balance	-	66,068	66,069	100.00%	187,753	110.58%
Use of Fund Balance	880,240	814,172	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 66,069</b>	<b>7.51%</b>	<b>\$ 187,753</b>	<b>21.41%</b>
Appropriations:						
Police Services	\$ 880,240	\$ 880,240	\$ 169,697	19.28%	\$ 90,385	10.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,240</b>	<b>\$ 880,240</b>	<b>\$ 169,697</b>	<b>19.28%</b>	<b>\$ 90,385</b>	<b>10.31%</b>
Projected Fund Balance December 31	\$ 1,988,976	\$ 2,055,044				
Fund Balance as of Report Date			\$ 2,765,588			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 2,327,053	\$ 2,327,053	\$ 2,327,053			
Revenues:						
Charges for Services	\$ 556,788	\$ 556,788	\$ 153,381	27.55%	\$ 173,836	37.97%
Revenues without Use of Fund Balance	556,788	556,788	153,381	27.55%	173,836	37.97%
Use of Fund Balance	1,395	1,395	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 153,381</b>	<b>27.48%</b>	<b>\$ 173,836</b>	<b>30.29%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 558,183	\$ 558,183	\$ 167,405	29.99%	\$ 100,892	17.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 558,183</b>	<b>\$ 558,183</b>	<b>\$ 167,405</b>	<b>29.99%</b>	<b>\$ 100,892</b>	<b>17.58%</b>
Projected Fund Balance December 31	\$ 2,325,658	\$ 2,325,658				
Fund Balance as of Report Date			\$ 2,313,029			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 260,792	\$ 260,792	\$ 260,792			
Revenues:						
Fines and Forfeitures	\$ -	\$ 27,783	\$ 27,783	100.00%	\$ 14,282	100.01%
Investment Income	-	61	62	101.64%	41	17.67%
Revenues without Use of Fund Balance	-	27,844	27,845	100.00%	14,323	98.69%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 102,844</b>	<b>\$ 27,845</b>	<b>27.07%</b>	<b>\$ 14,323</b>	<b>22.20%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 102,844	\$ 2,915	2.83%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 102,844</b>	<b>\$ 2,915</b>	<b>2.83%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 185,792	\$ 185,792				
Fund Balance as of Report Date			\$ 285,722			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 420,724	\$ 420,724	\$ 420,724			
Revenues:						
Fines and Forfeitures	\$ -	\$ 104,896	\$ 104,896	100.00%	\$ 103,721	100.00%
Investment Income	-	124	125	100.81%	180	20.43%
Revenues without Use of Fund Balance	-	105,020	105,021	100.00%	103,901	99.33%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 255,020</b>	<b>\$ 105,021</b>	<b>41.18%</b>	<b>\$ 103,901</b>	<b>40.81%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 255,020	\$ 9,080	3.56%	\$ 14,000	5.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 255,020</b>	<b>\$ 9,080</b>	<b>3.56%</b>	<b>\$ 14,000</b>	<b>5.50%</b>
Projected Fund Balance December 31	\$ 270,724	\$ 270,724				
Fund Balance as of Report Date			\$ 516,665			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 139,094	\$ 139,094	\$ 139,094			
Revenues:						
Fines and Forfeitures	\$ -	\$ 5,559	\$ 5,560	100.02%	\$ -	-
Investment Income	-	34	35	102.94%	37	22.56%
Other Financing Sources	-	-	-	-	2,025	-
Revenues without Use of Fund Balance	-	5,593	5,595	100.04%	2,062	1257.32%
Use of Fund Balance	75,000	75,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 75,000</b>	<b>\$ 80,593</b>	<b>\$ 5,595</b>	<b>6.94%</b>	<b>\$ 2,062</b>	<b>1.90%</b>
Appropriations:						
Sheriff Special Operations	\$ 75,000	\$ 80,593	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 75,000</b>	<b>\$ 80,593</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 64,094	\$ 64,094				
Fund Balance as of Report Date			\$ 144,689			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 1,016,775	\$ 1,016,775	\$ 1,016,775			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ 214,854	26.04%	\$ 240,314	29.13%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,004,133	1,004,133	130,942	13.04%	130,942	13.43%
Other Financing Sources	400,000	400,000	400,000	100.00%	-	-
Revenues without Use of Fund Balance	2,629,133	2,629,133	1,145,796	43.58%	771,256	35.06%
Use of Fund Balance	49,463	49,463	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 1,145,796</b>	<b>42.78%</b>	<b>\$ 771,256</b>	<b>28.68%</b>
Appropriations:						
Stadium Operations	\$ 2,678,596	\$ 2,678,596	\$ 1,645,564	61.43%	\$ 1,628,100	60.55%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,678,596</b>	<b>\$ 2,678,596</b>	<b>\$ 1,645,564</b>	<b>61.43%</b>	<b>\$ 1,628,100</b>	<b>60.55%</b>
Projected Fund Balance December 31	\$ 967,312	\$ 967,312				
Fund Balance as of Report Date			\$ 517,007			

# YTD financial report 2015 gwinnettcountry

## TREE BANK FUND (040)

The Tree Bank 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to Budget
Fund Balance January 1	\$ 181,883	\$ 181,883	\$ 181,883			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 181,883	\$ 181,883				
Fund Balance as of Report Date			\$ 181,883			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Fund Balance January 1	\$ 7,553,520	\$ 7,553,520	\$ 7,553,520			
Revenues:						
Taxes	\$ 7,246,584	\$ 7,246,584	\$ 2,061,634	28.45%	\$ 1,899,722	27.51%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	1,200	1,200	1,581	131.75%	472	5.90%
Revenues without Use of Fund Balance	7,247,884	7,247,884	2,063,215	28.47%	1,900,194	27.49%
Use of Fund Balance	370,186	370,186	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,618,070</b>	<b>\$ 7,618,070</b>	<b>\$ 2,063,215</b>	<b>27.08%</b>	<b>\$ 1,900,194</b>	<b>26.75%</b>
Appropriations:						
Tourism	\$ 2,690,065	\$ 2,690,065	\$ 1,486,177	55.25%	\$ 1,046,695	48.25%
Gwinnett Center Debt	4,928,005	4,928,005	1,276,503	25.90%	1,324,703	26.85%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,618,070</b>	<b>\$ 7,618,070</b>	<b>\$ 2,762,680</b>	<b>36.26%</b>	<b>\$ 2,371,398</b>	<b>33.38%</b>
Projected Fund Balance December 31	\$ 7,183,334	\$ 7,183,334				
Fund Balance as of Report Date			\$ 6,854,055			



# YTD financial report 2015 gwinnettcounty

## AIRPORT OPERATING FUND (520)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 775,365	\$ 775,365	\$ 775,365			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 60,321	44.68%	\$ 46,741	34.62%
Miscellaneous - Rents	720,000	720,000	261,930	36.38%	266,683	37.33%
Revenues without Use of Net Position	855,000	855,000	322,251	37.69%	313,424	36.90%
Use of Net Position	87,444	87,444	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 322,251</b>	<b>34.19%</b>	<b>\$ 313,424</b>	<b>36.41%</b>
Appropriations:						
Transportation*	\$ 942,444	\$ 942,444	\$ 250,799	26.61%	\$ 229,709	26.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 942,444</b>	<b>\$ 942,444</b>	<b>\$ 250,799</b>	<b>26.61%</b>	<b>\$ 229,709</b>	<b>26.69%</b>
Projected Net Position December 31	\$ 687,921	\$ 687,921				
Net Position as of Report Date			\$ 846,817			

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

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 538,397	\$ 538,397	\$ 538,397			
Revenues:						
Charges for Services	\$ 3,511,004	\$ 3,511,004	\$ 1,190,902	33.92%	\$ 1,327,815	36.43%
Investment Income	8,800	8,800	2,858	32.48%	1,415	11.48%
Miscellaneous	22,000	22,000	3,426	15.57%	70,718	25.84%
Other Financing Sources	4,819,572	4,819,572	1,606,524	33.33%	1,331,766	33.33%
Revenues without Use of Net Position	8,361,376	8,361,376	2,803,710	33.53%	2,731,714	34.47%
Use of Net Position	496,913	496,913	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 2,803,710</b>	<b>31.65%</b>	<b>\$ 2,731,714</b>	<b>34.47%</b>
Appropriations:						
Financial Services	\$ 106,924	\$ 106,924	\$ 9,380	8.77%	\$ 22,445	28.90%
Transportation	8,751,365	8,751,365	1,927,564	22.03%	1,866,677	23.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,858,289</b>	<b>\$ 8,858,289</b>	<b>\$ 1,936,944</b>	<b>21.87%</b>	<b>\$ 1,889,122</b>	<b>23.96%</b>
Projected Net Position December 31	\$ 41,484	\$ 41,484				
Net Position as of Report Date			\$ 1,405,163			

# YTD financial report 2015 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 11,066,988	\$ 11,066,988	\$ 11,066,988			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 750,000	\$ 750,000	\$ 180,695	24.09%	\$ 181,076	25.15%
Charges for Services	42,667,577	42,667,577	14,531,584	34.06%	14,290,384	35.43%
Investment Income	202,986	202,986	114,930	56.62%	84,334	22.55%
Miscellaneous	50	50	1	2.00%	808	1616.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 14,827,210</b>	<b>33.99%</b>	<b>\$ 14,556,602</b>	<b>35.14%</b>
Appropriations:						
Support Services*	\$ 1,518,146	\$ 1,500,874	\$ 309,113	20.60%	\$ 414,001	24.06%
Payments to Haulers	40,677,286	40,677,286	9,814,543	24.13%	10,382,216	27.07%
Non-Departmental	-	370	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	42,195,432	42,178,530	10,123,656	24.00%	10,796,217	26.94%
Working Capital Reserve	1,425,181	1,442,083	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,620,613</b>	<b>\$ 43,620,613</b>	<b>\$ 10,123,656</b>	<b>23.21%</b>	<b>\$ 10,796,217</b>	<b>26.06%</b>
Projected Net Position December 31	\$ 12,492,169	\$ 12,509,071				
Net Position as of Report Date			\$ 15,770,542			

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

# YTD financial report 2015 gwinnettcounty

## STORMWATER OPERATING FUND (590)

This Stormwater Operating 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 20,812,601	\$ 20,812,601	\$ 20,812,601			
Revenues:						
Charges for Services	\$ 31,228,040	\$ 31,228,040	\$ 294,422	0.94%	\$ 346,828	1.13%
Investment Income	48,868	48,868	46,124	94.38%	6,346	16.91%
Miscellaneous	20,150	20,150	963	4.78%	13,989	99.92%
<b>TOTAL REVENUES</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 341,509</b>	<b>1.09%</b>	<b>\$ 367,163</b>	<b>1.19%</b>
Appropriations:						
Planning and Development	\$ 492,356	\$ 471,930	\$ 120,950	25.63%	\$ 133,121	28.55%
Water Resources	30,584,141	30,512,494	2,375,078	7.78%	5,710,661	27.96%
Non-Departmental	30,000	34,496	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	31,106,497	31,018,920	2,496,028	8.05%	5,843,782	27.93%
Working Capital Reserve	190,561	278,138	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 31,297,058</b>	<b>\$ 31,297,058</b>	<b>\$ 2,496,028</b>	<b>7.98%</b>	<b>\$ 5,843,782</b>	<b>19.00%</b>
Projected Net Position December 31	\$ 21,003,162	\$ 21,090,739				
Net Position as of Report Date			\$ 18,658,082			

# YTD financial report 2015 gwinnettcounty

## WATER AND SEWER OPERATING FUND (501)

The Water and Sewer Operating 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 81,853,795	\$ 81,853,795	\$ 81,853,795			
Revenues:						
Charges for Services	\$ 299,085,000	\$ 299,085,000	\$ 82,299,965	27.52%	\$ 82,530,620	28.02%
Investment Income	333,457	333,457	171,487	51.43%	18,137	18.18%
Contributions and Donations	17,870,000	17,870,000	6,699,450	37.49%	5,995,849	49.97%
Miscellaneous	240,000	240,000	270,799	112.83%	131,125	32.46%
<b>TOTAL REVENUES</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 89,441,701</b>	<b>28.17%</b>	<b>\$ 88,675,731</b>	<b>28.88%</b>
Appropriations:						
Planning and Development	\$ 1,196,665	\$ 1,133,870	\$ 301,661	26.60%	\$ 403,619	32.71%
Water Resources*	297,134,628	296,512,738	88,713,467	29.92%	83,737,288	30.40%
Non-Departmental	50,000	87,655	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	298,381,293	297,734,263	89,015,128	29.90%	84,140,907	30.40%
Working Capital Reserve	19,147,164	19,794,194	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 317,528,457</b>	<b>\$ 317,528,457</b>	<b>\$ 89,015,128</b>	<b>28.03%</b>	<b>\$ 84,140,907</b>	<b>27.40%</b>
Projected Net Position December 31	\$ 101,000,959	\$ 101,647,989				
Net Position as of Report Date			\$ 82,280,368			

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

# YTD financial report 2015 gwinnettcountry

## 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 15,643,687	\$ 15,643,687	\$ 15,643,687			
Revenues:						
Charges for Services	\$ 39,370,761	\$ 39,370,761	\$ 13,116,551	33.32%	\$ 16,902,032	33.34%
Investment Income	65,087	65,087	24,513	37.66%	2,200	14.30%
Miscellaneous	1,424,802	1,424,802	472,783	33.18%	517,838	33.59%
Other Financing Sources	-	-	17,217	-	-	-
Revenues without Use of Net Position	40,860,650	40,860,650	13,631,064	33.36%	17,422,070	33.34%
Use of Net Position	9,626,129	9,301,045	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 50,486,779</b>	<b>\$ 50,161,695</b>	<b>\$ 13,631,064</b>	<b>27.17%</b>	<b>\$ 17,422,070</b>	<b>33.34%</b>
Appropriations:						
County Administration	\$ 4,475,051	\$ 4,454,130	\$ 1,131,354	25.40%	\$ 958,154	23.54%
Financial Services	7,905,530	7,812,401	2,280,590	29.19%	2,252,869	30.31%
Human Resources	3,359,705	3,354,551	900,239	26.84%	865,702	27.42%
Information Technology	22,328,293	22,250,480	7,812,912	35.11%	9,529,635	37.09%
Law	2,173,320	2,173,320	675,512	31.08%	470,436	24.10%
Support Services	9,523,380	9,382,085	2,314,094	24.67%	2,393,057	26.20%
Non-Departmental	721,500	734,728	104,261	14.19%	82,182	11.19%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 50,486,779</b>	<b>\$ 50,161,695</b>	<b>\$ 15,218,962</b>	<b>30.34%</b>	<b>\$ 16,552,035</b>	<b>31.73%</b>
Projected Net Position December 31	\$ 6,017,558	\$ 6,342,642				
Net Position as of Report Date			\$ 14,055,789			

# YTD financial report 2015 gwinnettcounty

## 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 2,073,749	\$ 2,073,749	\$ 2,073,749			
Revenues:						
Charges for Services	\$ 1,000,000	\$ 1,000,000	\$ 333,332	33.33%	\$ 333,337	33.33%
Investment Income	11,000	11,000	5,156	46.87%	(2,003)	-20.36%
Revenues without Use of Net Position	1,011,000	1,011,000	338,488	33.48%	331,334	32.81%
Use of Net Position	4,272	4,272	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 338,488</b>	<b>33.34%</b>	<b>\$ 331,334</b>	<b>31.50%</b>
Appropriations:						
Financial Services	\$ 1,015,272	\$ 1,015,272	\$ 196,828	19.39%	\$ 85,675	8.15%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,015,272</b>	<b>\$ 1,015,272</b>	<b>\$ 196,828</b>	<b>19.39%</b>	<b>\$ 85,675</b>	<b>8.15%</b>
Projected Net Position December 31	\$ 2,069,477	\$ 2,069,477				
Net Position as of Report Date			\$ 2,215,409			

# YTD financial report 2015 gwinnettcounty

## FLEET MANAGEMENT FUND (610)

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

	FY 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 2,265,765	\$ 2,265,765	\$ 2,265,765			
Revenues:						
Charges for Services	\$ 5,946,625	\$ 5,946,625	\$ 1,533,301	25.78%	\$ 1,841,995	29.18%
Miscellaneous	282,000	282,000	259,857	92.15%	264,117	89.04%
<b>TOTAL REVENUES</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 1,793,158</b>	<b>28.79%</b>	<b>\$ 2,106,112</b>	<b>31.86%</b>
Appropriations:						
Support Services	\$ 6,105,968	\$ 6,055,671	\$ 1,756,968	29.01%	\$ 1,872,429	31.22%
Non-Departmental	-	1,075	-	0.00%	-	0.00%
Appropriations without Working Capital Reserve	6,105,968	6,056,746	1,756,968	29.01%	1,872,429	31.16%
Working Capital Reserve	122,657	171,879	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,228,625</b>	<b>\$ 6,228,625</b>	<b>\$ 1,756,968</b>	<b>28.21%</b>	<b>\$ 1,872,429</b>	<b>28.33%</b>
Projected Net Position December 31	\$ 2,388,422	\$ 2,437,644				
Net Position as of Report Date			\$ 2,301,955			



# YTD financial report 2015 gwinnettcounty

## 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 35,081,388	\$ 35,081,388	\$ 35,081,388			
Revenues:						
Charges for Services	\$ 44,519,665	\$ 44,519,665	\$ 12,888,542	28.95%	\$ 11,721,010	28.76%
Investment Income	144,605	144,605	88,837	61.43%	49,753	33.80%
Miscellaneous	-	-	192,184	-	133,894	-
Revenues without Use of Net Position	44,664,270	44,664,270	13,169,563	29.49%	11,904,657	29.11%
Use of Net Position	3,963,077	3,963,077	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 13,169,563</b>	<b>27.08%</b>	<b>\$ 11,904,657</b>	<b>24.74%</b>
Appropriations:						
Human Resources	\$ 48,627,347	\$ 48,627,347	\$ 13,975,670	28.74%	\$ 14,486,379	30.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 48,627,347</b>	<b>\$ 48,627,347</b>	<b>\$ 13,975,670</b>	<b>28.74%</b>	<b>\$ 14,486,379</b>	<b>30.11%</b>
Projected Net Position December 31	\$ 31,118,311	\$ 31,118,311				
Net Position as of Report Date			\$ 34,275,281			

# YTD financial report 2015 gwinnettcounty

## 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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 14,108,439	\$ 14,108,439	\$ 14,108,439			
Revenues:						
Charges for Services	\$ 2,504,142	\$ 2,504,142	\$ 834,714	33.33%	\$ 1,166,669	33.33%
Investment Income	96,000	96,000	37,527	39.09%	48,401	33.52%
Miscellaneous	-	-	8,804	-	12,397	-
Revenues without Use of Net Position	2,600,142	2,600,142	881,045	33.88%	1,227,467	33.68%
Use of Net Position	4,314,500	4,314,500	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 881,045</b>	<b>12.74%</b>	<b>\$ 1,227,467</b>	<b>17.90%</b>
Appropriations:						
Financial Services	\$ 6,914,642	\$ 6,914,642	\$ 3,615,026	52.28%	\$ 3,569,005	52.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,914,642</b>	<b>\$ 6,914,642</b>	<b>\$ 3,615,026</b>	<b>52.28%</b>	<b>\$ 3,569,005</b>	<b>52.05%</b>
Projected Net Position December 31	\$ 9,793,939	\$ 9,793,939				
Net Position as of Report Date			\$ 11,374,458			

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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 2015			% Actual to Current Budget	FY 2014	
	2015 Adopted Budget	Current Annual Budget as of 4/30/2015	Actuals YTD as of 4/30/2015		Actuals YTD as of 4/30/2014	% Actual to 4/30/2014 Budget
Net Position January 1	\$ 8,909,582	\$ 8,909,582	\$ 8,909,582			
Revenues:						
Charges for Services	\$ 2,200,000	\$ 2,200,000	\$ 733,334	33.33%	\$ 1,337,862	33.45%
Investment Income	40,000	40,000	37,800	94.50%	29,427	44.75%
Miscellaneous	-	-	-	-	1,383	-
Revenues without Use of Net Position	2,240,000	2,240,000	771,134	34.43%	1,368,672	33.66%
Use of Net Position	2,076,621	2,076,621	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 771,134</b>	<b>17.86%</b>	<b>\$ 1,368,672</b>	<b>21.72%</b>
Appropriations:						
Human Resources	\$ 4,316,621	\$ 4,316,621	\$ 1,027,737	23.81%	\$ 819,597	13.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,316,621</b>	<b>\$ 4,316,621</b>	<b>\$ 1,027,737</b>	<b>23.81%</b>	<b>\$ 819,597</b>	<b>13.00%</b>
Projected Net Position December 31	\$ 6,832,961	\$ 6,832,961				
Net Position as of Report Date			\$ 8,652,979			

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 04/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Charges for Services	\$ 22,461,915	\$ 22,498,087	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection sanitation and street light special assessment fee billing and collection, between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Fines and Forfeitures	5,442,405	5,454,405	12,000	GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
<i>Total: General Fund</i>			48,172		-	48,172
<b>Street Lighting Fund (002)</b>						
Charges for Services	6,884,632	6,889,401	4,769	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	1,944	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	2,825	2,825
<i>Subtotal</i>			4,769		4,769	4,769
<b>District Attorney Federal Asset Sharing Fund (080)</b>						
Investment Income	-	86	86	Adjust revenue and appropriation budgets to incorporate collected revenue	86	86
<i>Subtotal</i>			86		86	86
<b>E-911 Fund (095)</b>						
Use of Fund Balance	5,422,141	5,129,106	(293,035)	To adjust budget for 90 day job vacancies	(37,000)	(293,035)
<i>Total: E-911 Fund</i>			(293,035)		(37,000)	(293,035)
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	118,958	118,958	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	118,958	118,958
Use of Fund Balance	1,034,149	915,191	(118,958)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(118,958)	(118,958)
<i>Subtotal</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	66,068	66,068	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	66,068	66,068
Use of Fund Balance	880,240	814,172	(66,068)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	(66,068)	(66,068)
<i>Subtotal</i>			-		-	-
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	27,783	27,783	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	27,783	27,783
Investment Income	-	61	61	Adjust revenue and appropriation budgets to incorporate collected revenue	61	61
<i>Subtotal</i>			27,844		27,844	27,844
<b>Sheriff Special Treasury Fund (066)</b>						
Fines and Forfeitures	-	104,896	104,896	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	104,896	104,896
Investment Income	-	124	124	Adjust revenue and appropriation budgets to incorporate collected revenue	124	124
<i>Subtotal</i>			105,020		105,020	105,020
<b>Sheriff Special State Fund (067)</b>						
Fines and Forfeitures	-	5,559	5,559	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	5,559	5,559
Investment Income	-	34	34	Adjust revenue and appropriation budgets to incorporate collected revenue	34	34
<i>Subtotal</i>			5,593		5,593	5,593
<b>Administrative Support Fund (665)</b>						
Use of Net Position	9,626,129	9,301,045	(325,084)	To adjust budget for 90 day job vacancies	(37,815)	(325,084)
<i>Total: Administrative Support Fund</i>			(325,084)		(37,815)	(325,084)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (426,635)</b>		<b>\$ 68,497</b>	<b>\$ (426,635)</b>

## BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 04/30/2015

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Tax Commissioner	\$ 12,081,242	\$ 12,117,414	\$ 36,172	GCID 20150229 Intergovernmental Agreement for ad valorem tax billing and collection sanitation and street light special assessment fee billing and collection between Gwinnett County, the Gwinnett County Tax Commissioner, and the City of Peachtree Corners	\$ -	\$ 36,172
Transportation	16,486,993	16,306,414	(180,579)	To adjust budget for 90 day job vacancies	(15,287)	(180,579)
Police Services	5,465,614	5,392,600	(73,014)	To adjust budget for 90 day job vacancies	(35,586)	(73,014)
Corrections	13,376,297	13,312,739	(63,558)	To adjust budget for 90 day job vacancies	-	(104,458)
				Transfer from Non-Departmental: Prisoner Medical Reserve	-	40,900
				Total: Corrections	-	(63,558)
Community Services	5,572,992	5,545,455	(27,537)	To adjust budget for 90 day job vacancies	(8,754)	(27,537)
Community Services - Elections	1,902,553	1,881,388	(21,165)	To adjust budget for 90 day job vacancies	(16,521)	(21,165)
Juvenile Court	6,414,973	6,749,473	334,500	Transfer from Non-Departmental: Court Reporter's Reserve	-	86,800
				Transfer from Non-Departmental: Indigent Defense Reserves	-	208,500
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	39,200
				Total: Juvenile Court	-	334,500
Sheriff	75,228,755	75,866,855	638,100	Transfer from Non-Departmental: Prisoner Medical Reserve	-	638,100
Judiciary	17,622,406	20,494,006	2,871,600	Transfer from Non-Departmental: Court Reporter's Reserve	-	848,900
				Transfer from Non-Departmental: Indigent Defense Reserve	-	1,847,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	175,400
				Total: Judiciary	-	2,871,600
Probate Court	2,150,318	2,178,618	28,300	Transfer from Non-Departmental: Indigent Defense Reserve	-	26,800
				Transfer from Non-Departmental: Court Interpreter's Reserve	-	1,500
				Total: Probate Court	-	28,300
Solicitor General	3,590,357	3,596,157	5,800	Transfer from Non-Departmental: Indigent Defense Reserve	-	5,800
Non-Departmental:						
Contingency	1,200,000	1,150,000	(50,000)	Transfer to Miscellaneous	(50,000)	(50,000)
Prisoner Medical Reserve	1,900,000	1,221,000	(679,000)	Transfer to Corrections	-	(40,900)
				Transfer to Sheriff	-	(638,100)
				Total: Prisoner Medical Reserve	-	(679,000)

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Other Miscellaneous	100,773	150,773	50,000	Transfer from Non-Departmental: Contingency to establish budget for the County's participation in the Junior Achievement of Georgia's JA BizTown Program	50,000	50,000
Other Post-Employment Benefit Reserve	-	8,597	8,597	To adjust budget for 90 day job vacancies	1,608	8,597
Indigent Defense Reserve	6,000,000	3,917,400	(2,082,600)	Transfer to Juvenile Court	-	(208,500)
				Transfer to Judiciary	-	(1,847,300)
				Transfer to Probate Court	-	(26,800)
				Total: Indigent Defense Reserve	-	(2,082,600)
Court Reporter's Reserve	2,200,000	1,258,500	(941,500)	Transfer to Juvenile Court	-	(86,800)
				Transfer to Judiciary	-	(848,900)
				Transfer to Solicitor General	-	(5,800)
				Total: Court Reporter's Reserve	-	(941,500)
Court Interpreter's Reserve	560,000	343,900	(216,100)	Transfer to Juvenile Court	-	(39,200)
				Transfer to Judiciary	-	(175,400)
				Transfer to Probate Court	-	(1,500)
				Total: Court Interpreter's Reserve	-	(216,100)
Pension Reserve	-	3,198	3,198	To adjust budget for 90 day job vacancies	-	3,198
Total Non-Departmental			(3,907,405)		1,608	(3,907,405)
Contribution to Fund Balance	297,447	704,405	406,958	To adjust budget for 90 day job vacancies	74,540	394,958
				GCID 20150292 Intergovernmental Agreement between the City of Peachtree Corners and the Gwinnett County Sheriff's Office for inmate housing	-	12,000
				Total: Contribution to Fund Balance	74,540	406,958
<i>Total: General Fund</i>			48,172		-	48,172
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	6,224,013	6,071,617	(152,396)	To adjust budget for 90 day job vacancies	(38,310)	(152,396)
Police Services	2,677,058	2,662,501	(14,557)	To adjust budget for 90 day job vacancies	-	(14,557)
Non-Departmental	85,500	95,338	9,838	To adjust budget for 90 day job vacancies	3,418	9,838
Contribution to Fund Balance	939,633	1,096,748	157,115	To adjust budget for 90 day job vacancies	34,892	157,115
<i>Total: Development and Enforcement Services District Fund</i>			-		-	-
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	94,274,048	93,630,411	(643,637)	To adjust budget for 90 day job vacancies	(313,295)	(643,637)
Non-Departmental	920,200	945,563	25,363	To adjust budget for 90 day job vacancies	10,909	25,363
Contribution to Fund Balance	1,145,438	1,763,712	618,274	To adjust budget for 90 day job vacancies	302,386	618,274
<i>Total: Fire and Emergency Services District Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Services District Fund (106)</b>						
Police Services	85,370,718	84,646,919	(723,799)	To adjust budget for 90 day job vacancies	(155,973)	(743,639)
				Transfer from Non-Departmental: Inmate Medical Reserve	7,400	19,840
				Total: Police Services	(148,573)	(723,799)
Recorder's Court	1,473,507	1,500,562	27,055	Transfer from Non-Departmental: Indigent Defense Reserve	5,000	9,300
				Transfer from Non-Departmental: Court Interpreter's Reserve	3,955	17,755
				Total: Recorder's Court	8,955	27,055
Non-Departmental	2,919,161	2,896,340	(22,821)	To adjust budget for 90 day job vacancies	6,272	24,074
				Transfer to Recorder's Court - From Indigent Defense Reserve	(5,000)	(9,300)
				Transfer to Recorder's Court - From Court Interpreter's Reserve	(3,955)	(17,755)
				Transfer to Police Services - From Inmate Medical Reserve	(7,400)	(19,840)
				Total: Non-Departmental	(10,083)	(22,821)
Contribution to Fund Balance	6,197,099	6,916,664	719,565	To adjust budget for 90 day job vacancies	149,701	719,565
<i>Total: Police Services District Fund</i>						
			-		-	-
<b>Recreation Fund (105)</b>						
Community Services	31,139,610	31,070,900	(68,710)	To adjust budget for 90 day job vacancies	(40,234)	(68,710)
Non-Departmental	15,000	17,651	2,651	To adjust budget for 90 day job vacancies	2,065	2,651
Contribution to Fund Balance	3,769	69,828	66,059	To adjust budget for 90 day job vacancies	38,169	66,059
<i>Total: Recreation Fund</i>						
			-		-	-
<b>Street Lighting Fund (002)</b>						
Transportation	7,742,625	7,747,394	4,769	GCID 20150340 Approval to incorporate Findley Estates into the Gwinnett Street Lighting Program	1,944	1,944
				GCID 20150341 Approval to incorporate Willow Mill into the Gwinnett Street Lighting Program	2,825	2,825
<i>Subtotal</i>						
			4,769		4,769	4,769
<b>District Attorney Federal Asset Sharing (080)</b>						
District Attorney	215,000	215,086	86	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	86	86
<i>Subtotal</i>						
			86		86	86
<b>E-911 Fund (095)</b>						
Police Services	15,789,773	15,489,262	(300,511)	To adjust budget for 90 day job vacancies	(37,810)	(300,511)
Non-Departmental	3,700,000	3,707,476	7,476	To adjust budget for 90 day job vacancies	810	7,476
<i>Total: E-911 Fund</i>						
			(293,035)		(37,000)	(293,035)



Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	75,000	102,844	27,844	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	27,844	27,844
<i>Subtotal</i>			27,844		27,844	27,844
<b>Sheriff Special Treasury Fund (066)</b>						
Sheriff Special Operations	150,000	255,020	105,020	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	105,020	105,020
<i>Subtotal</i>			105,020		105,020	105,020
<b>Sheriff Special State Fund (067)</b>						
Sheriff Special Operations	75,000	80,593	5,593	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds	5,593	5,593
<i>Subtotal</i>			5,593		5,593	5,593
<b>Solid Waste Operating Fund (595)</b>						
Support Services	1,518,146	1,500,874	(17,272)	To adjust budget for 90 day job vacancies	-	(17,272)
Non-Departmental	-	370	370	To adjust budget for 90 day job vacancies	-	370
Working Capital Reserve	1,425,181	1,442,083	16,902	To adjust budget for 90 day job vacancies	-	16,902
<i>Total: Solid Waste Operating Fund</i>			-		-	-
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	492,356	471,930	(20,426)	To adjust budget for 90 day job vacancies	-	(20,426)
Water Resources	30,584,141	30,512,494	(71,647)	To adjust budget for 90 day job vacancies	(58,472)	(71,647)
Non-Departmental	30,000	34,496	4,496	To adjust budget for 90 day job vacancies	2,884	4,496
Working Capital Reserve	190,561	278,138	87,577	To adjust budget for 90 day job vacancies	55,588	87,577
<i>Total: Stormwater Operating Fund</i>			-		-	-
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	1,196,665	1,133,870	(62,795)	To adjust budget for 90 day job vacancies	(50,224)	(62,795)
Water Resources	297,134,628	296,512,738	(621,890)	To adjust budget for 90 day job vacancies	(33,566)	(621,890)
Non-Departmental	50,000	87,655	37,655	To adjust budget for 90 day job vacancies	4,913	37,655
Working Capital Reserve	19,147,164	19,794,194	647,030	To adjust budget for 90 day job vacancies	78,877	647,030
<i>Total: Water and Sewer Operating Fund</i>			-		-	-

Department/Fund	2015 Adopted Budget	2015 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Administrative Support Fund (665)</b>						
County Administration	4,475,051	4,454,130	(20,921)	To adjust budget for 90 day job vacancies	(14,481)	(20,921)
Financial Services	7,905,530	7,812,401	(93,129)	To adjust budget for 90 day job vacancies	(11,548)	(93,129)
Human Resources	3,359,705	3,354,551	(5,154)	To adjust budget for 90 day job vacancies	-	(5,154)
Information Technology	22,328,293	22,250,480	(77,813)	To adjust budget for 90 day job vacancies	-	(77,813)
Support Services	9,523,380	9,382,085	(141,295)	To adjust budget for 90 day job vacancies	(13,552)	(141,295)
Non-Departmental	721,500	734,728	13,228	To adjust budget for 90 day job vacancies	1,766	13,228
<i>Total: Administrative Support Fund</i>			(325,084)		(37,815)	(325,084)
<b>Fleet Management (610)</b>						
Support Services	6,105,968	6,055,671	(50,297)	To adjust budget for 90 day job vacancies	-	(50,297)
Non-Departmental	-	1,075	1,075	To adjust budget for 90 day job vacancies	-	1,075
Working Capital Reserve	122,657	171,879	49,222	To adjust budget for 90 day job vacancies	-	49,222
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (426,635)</b>		<b>\$ 68,497</b>	<b>\$ (426,635)</b>

## 2014 E-911 Reimbursement Reconciliation Report & 2015 Payments

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Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the Service Delivery Strategy (SDS) agreement, a 911 Advisory Committee was established, and Gwinnett County reimburses the cities for all approved expenses to provide the dispatch services.

### 2014 and 2015 Payments to Cities for E-911 Expenses

2014	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2014	\$ 713,896	\$ 857,140	\$ 639,955	\$ 541,954	\$ 467,892	\$ 3,220,837
Cities' Audited Actual Expenses Incurred in 2014	750,759	725,881	526,642	561,393	478,503	3,043,178
Additional Payments to (from) Cities	36,863	(131,259)	(113,313)	19,439	10,612	(177,658)
<b>Total Payments to Cities for 2014 Expenses</b>	<b>\$ 750,759</b>	<b>\$ 725,881</b>	<b>\$ 526,642</b>	<b>\$ 561,393</b>	<b>\$ 478,503</b>	<b>\$ 3,043,178</b>

2015	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2015 Payments to Cities						\$ 3,700,000
2015 Budget requests submitted by Cities	\$ 757,060	\$ 924,259	\$ 700,380	\$ 564,750	\$ 471,352	\$ 3,417,801

During 2014, the County disbursed \$3.2 million to the cities based on a budget approved by the 911 Advisory Committee. After the County's 2014 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2014. Based on the cities' audited expenses, more than \$175,000 was returned to the County.

As part of the County's 2015 budget process, the cities submitted their 2015 E-911 budgets, and the 911 Advisory Committee approved approximately \$3.4 million in payments to the cities. The County's 2015 E-911 budget was prepared with appropriations of approximately \$3.7 million to ensure that adequate budget, if needed, is available for 2015 E-911 true-up payments to the cities.