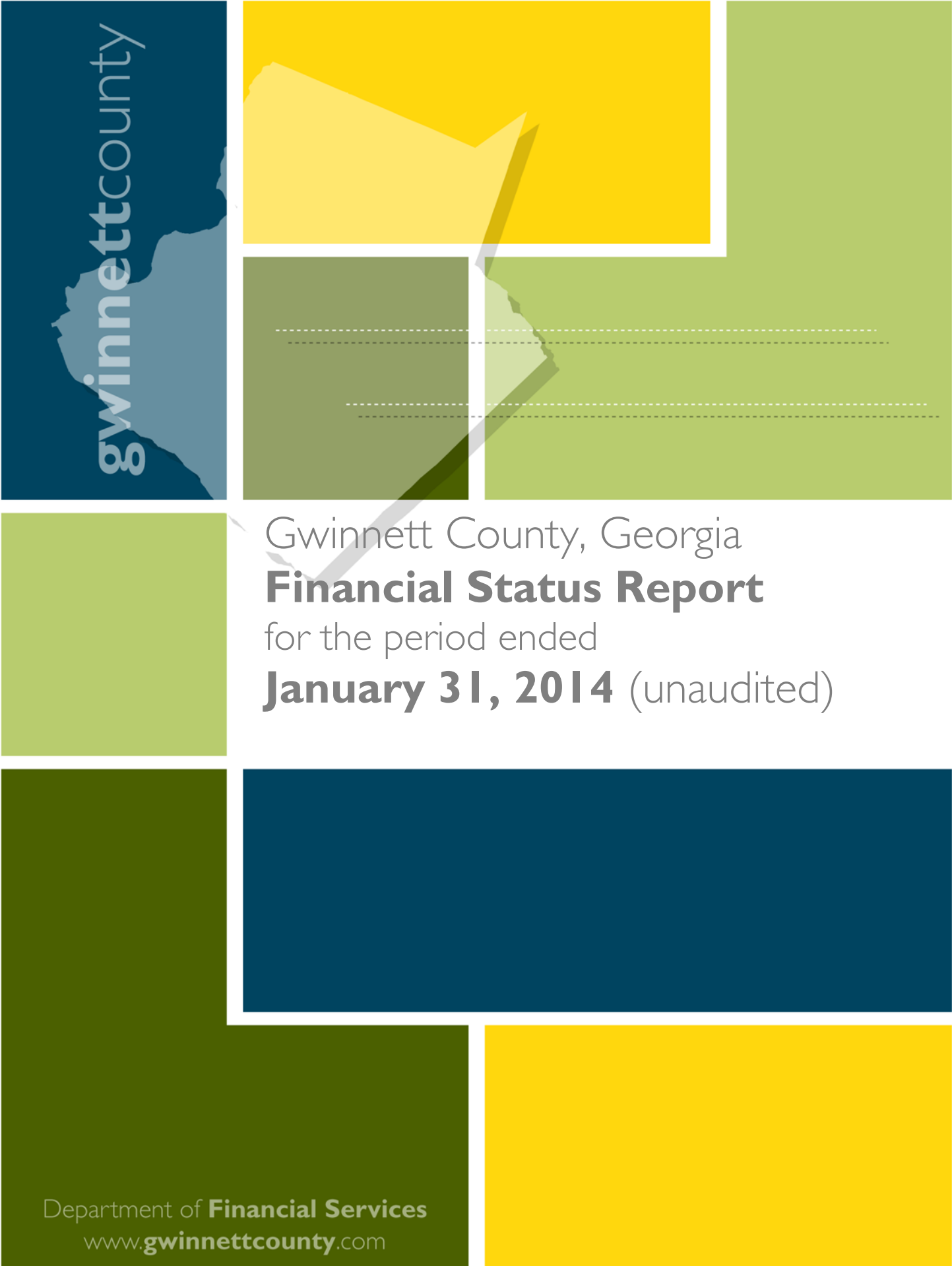




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Gwinnett County, Georgia
Financial Status Report
for the period ended
January 31, 2014 (unaudited)



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M E M O R A N D U M

TO: Charlotte J. Nash, Chairman
District Commissioners
Glenn P. Stephens, County Administrator

FROM: Maria B. Woods
Director of Financial Services

DATE: February 18, 2014

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

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

This report includes:

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

Executive Summary

Notable events during January and early February included the adoption of the fiscal year 2014 budget and the beginning of the fiscal year 2013 external audit. Highlights from these activities and an update on 2013 property tax collections and appeals are discussed below.

2014 Budget Adoption

The County kicked off the new year with the unanimous adoption of the budget on January 7, 2014. The budget includes an operating budget of \$1.027 billion and a capital budget of \$486 million.

The 2014 budget is based on the same millage rates as 2013, and expands the delivery of emergency medical services, addresses the issue of employee retention and recruitment, and funds the impact of legislation and other external factors. The budget also preserves core services and absorbs a nearly 10 percent increase in health care costs. Voter approval of the Special Purpose Local Option Sales Tax (SPLOST) renewal last November allowed the County to budget the use of sales tax rather than property tax for some essential purchases and improvements like ambulances, fire trucks, and road resurfacing.

The [adopted 2014 budget resolution](#) and more information about the budget, including the [2014 Budget in Brief](#), are available on the County's website.

2013 External Audit

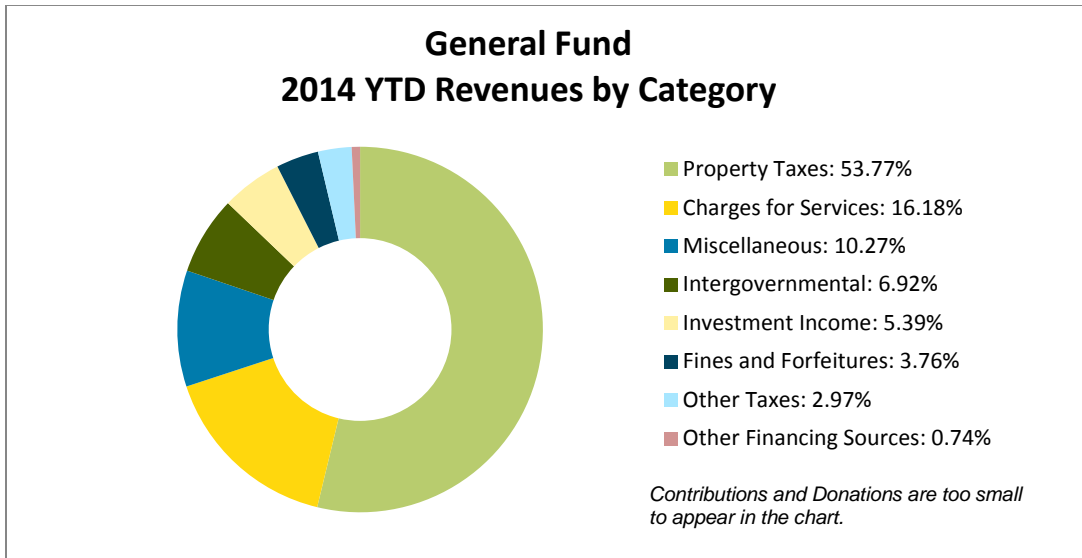
Representatives from Mauldin & Jenkins CPA arrived on-site to begin the 2013 external audit on February 10, 2014. The approximately three-month long audit process includes a thorough review of procedures to ensure that the County is following generally accepted accounting principles and that financial statements are fairly presented. The County's 2013 audited financial statements will be presented in the Comprehensive Annual Financial Report in May 2014.

2013 Property Taxes and Appeals Update

The County continues to monitor 2013 real and personal property tax collections and reports a 98.07 percent collection rate through the end of January. As of February 11th, 99.74 percent of the appeals have been settled, with 30 appeals or approximately \$7.7 million of the tax digest value still under dispute.

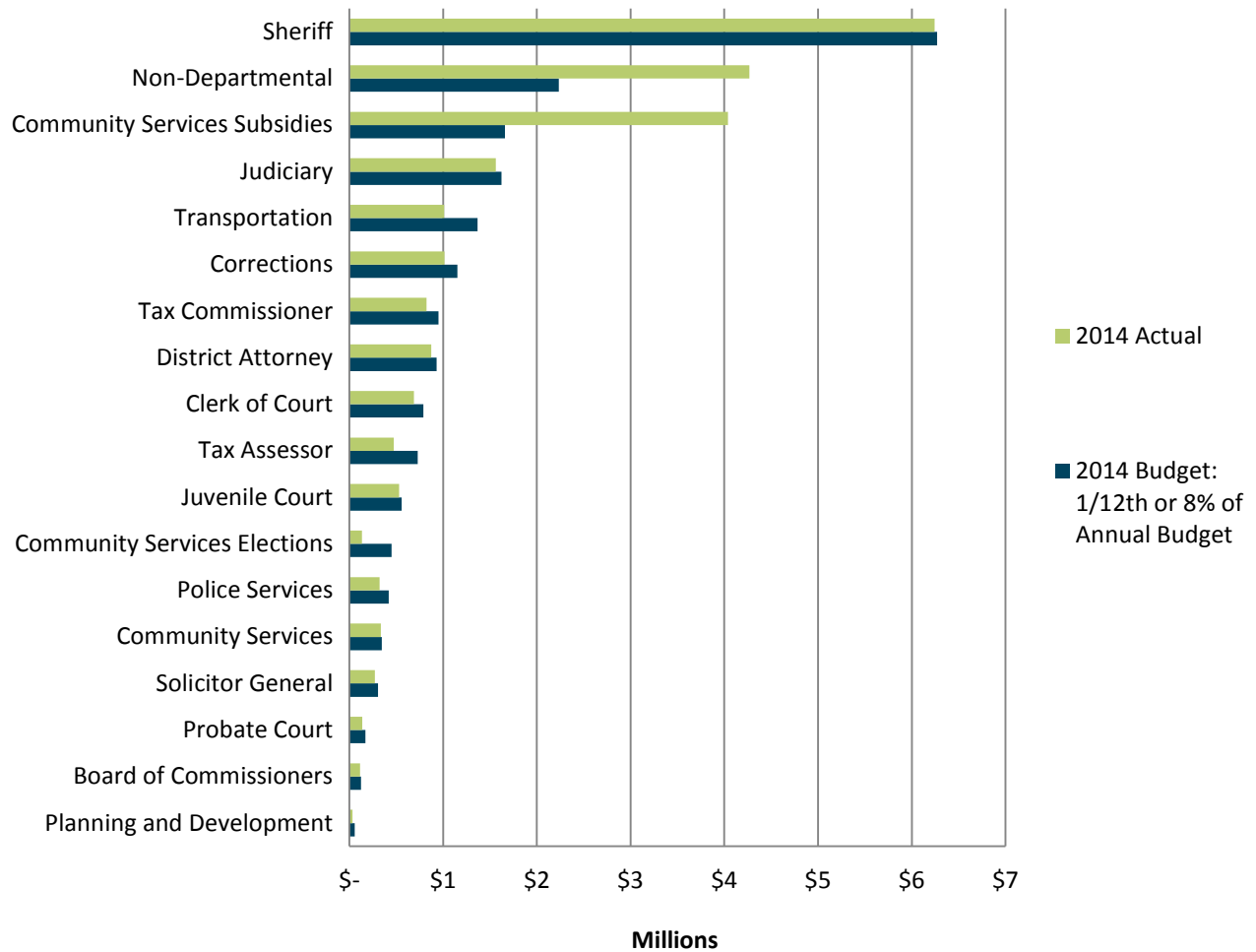
General Fund (page 9)

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



Current year motor vehicle taxes and prior year property taxes make up approximately 54 percent of year-to-date revenues in the General Fund. Real and personal property taxes will be billed and collected later in the year.

General Fund Budget vs. Actual by Department January 2014 YTD Expenditures

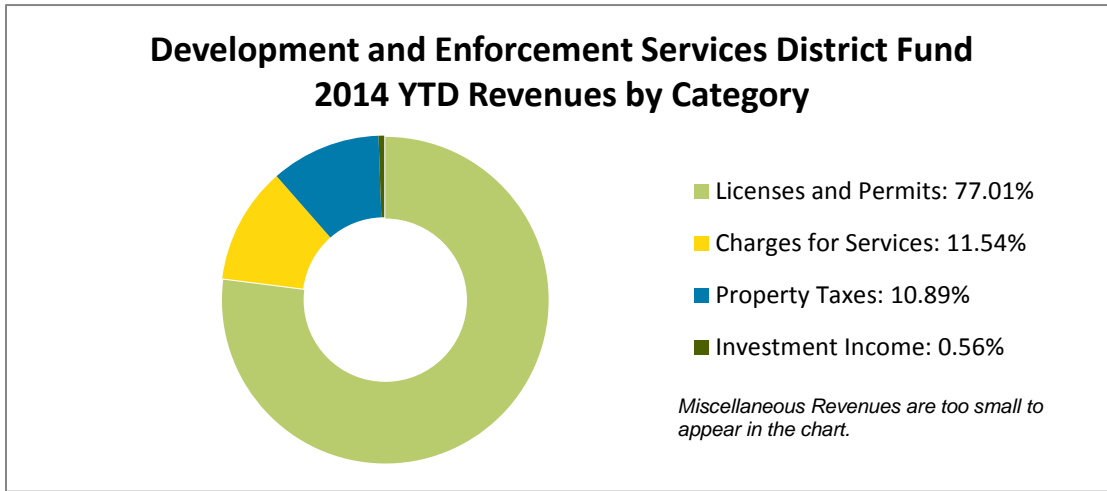


Based on the percentage of the fiscal year that has lapsed, Non-Departmental expenditures in the General Fund are significantly over budget. This is mainly because annual expenditures related to 800 MHZ Maintenance and the Gwinnett Hospital Authority were paid in January. Year-to-date Non-Departmental expenditures are \$48,484,879 less than the same period in 2013, primarily because 2013 included one-time transfers to the Service Delivery Strategy Funds in the amount of \$51,129,401.

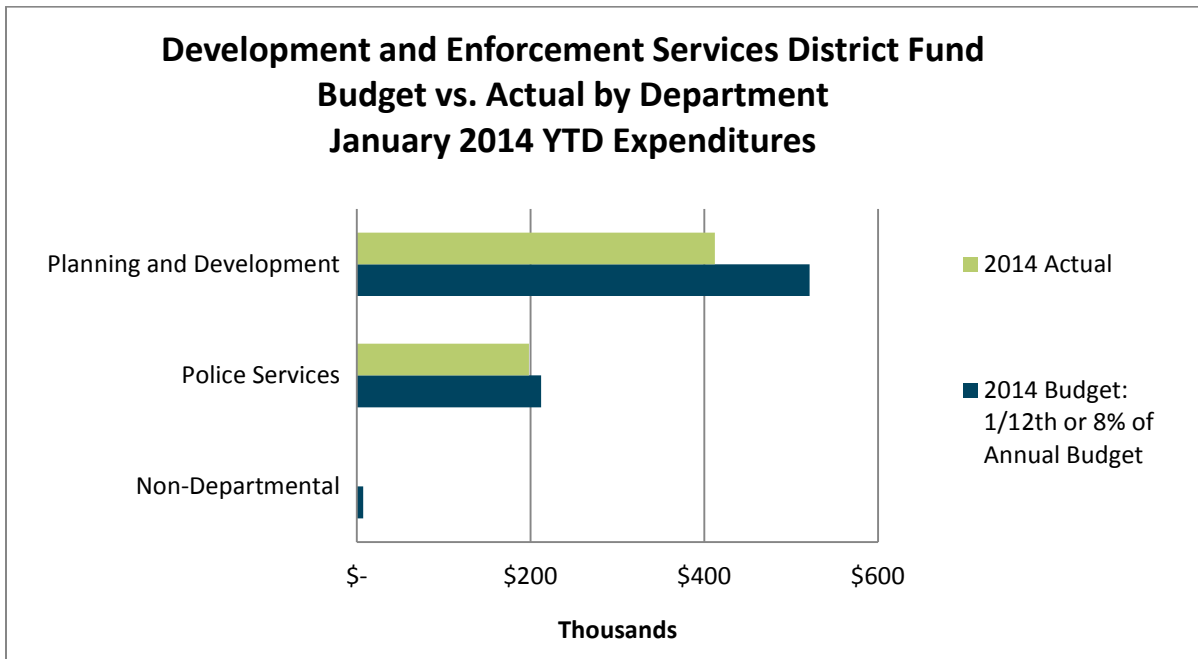
Community Services Subsidies are also significantly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are generally paid quarterly. As of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

Development and Enforcement Services District Fund (page 12)

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

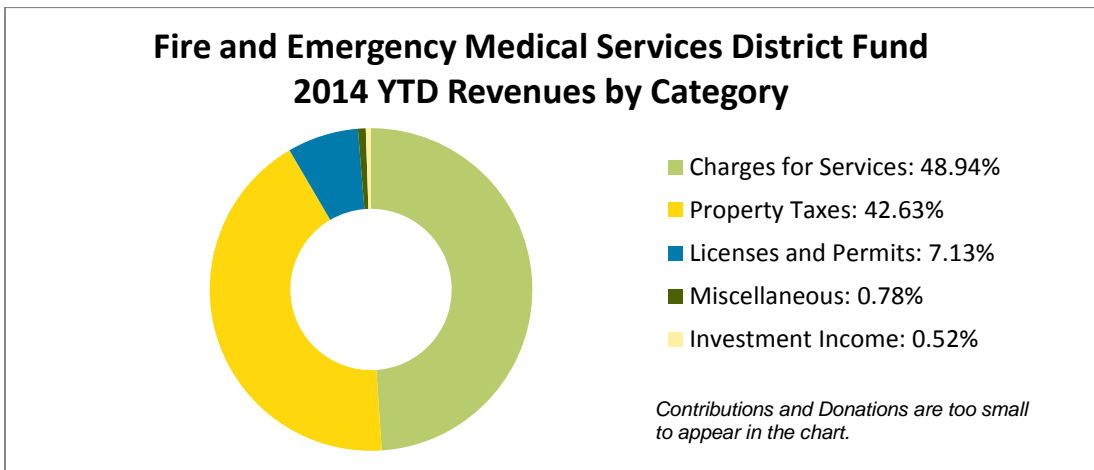


Year-to-date revenues are significantly less than the same period in 2013, primarily because 2013 included a one-time transfer to establish a 3-month reserve. Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source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

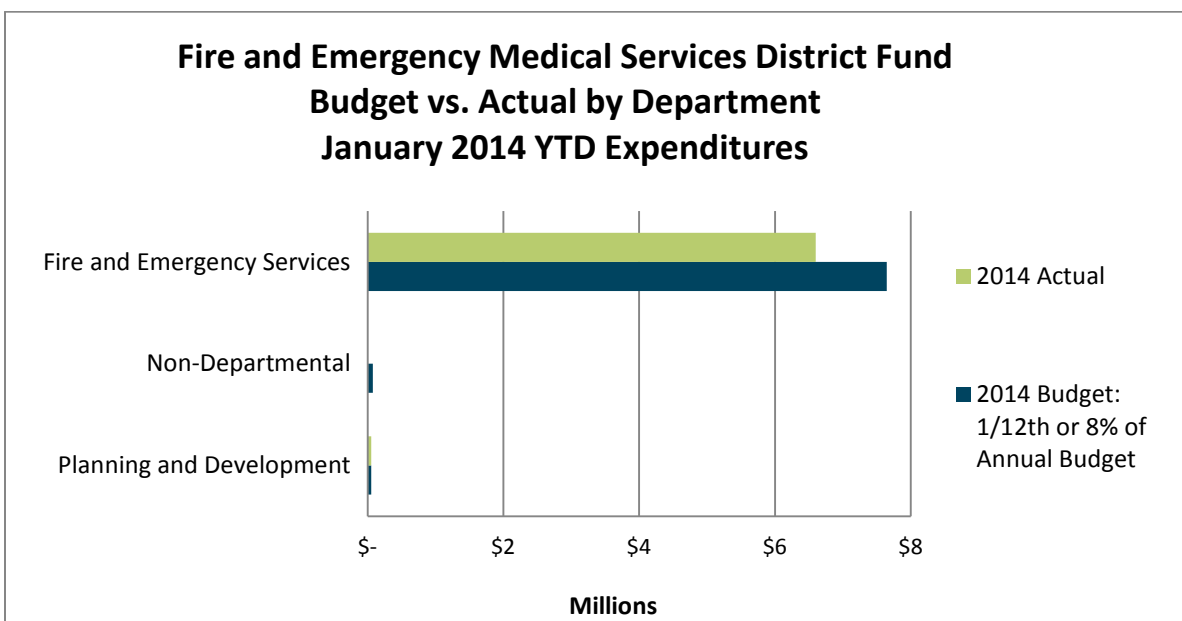


Fire and Emergency Medical Services District Fund (page 13)

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

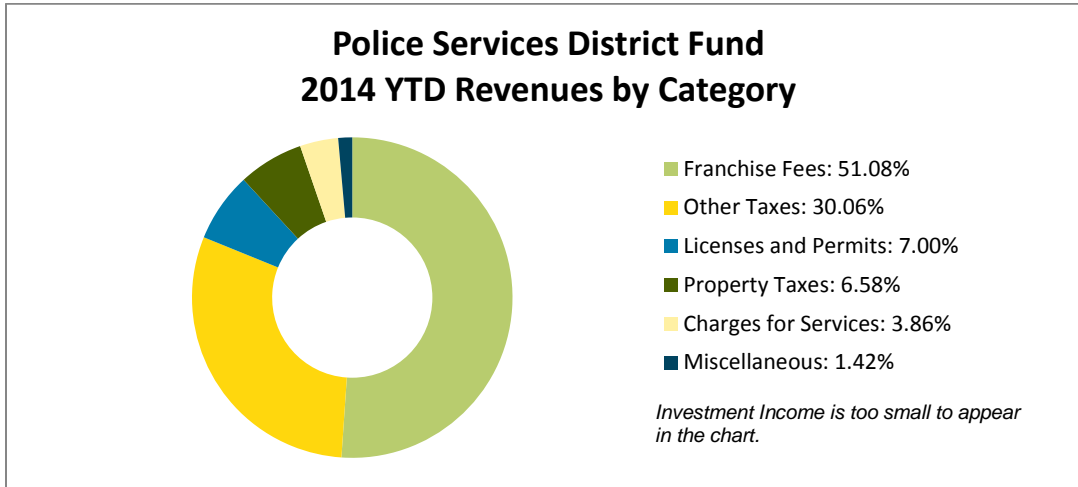


Year-to-date revenues are significantly less than the same period in 2013, primarily because 2013 included a one-time transfer to establish a 3-month reserve. Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source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



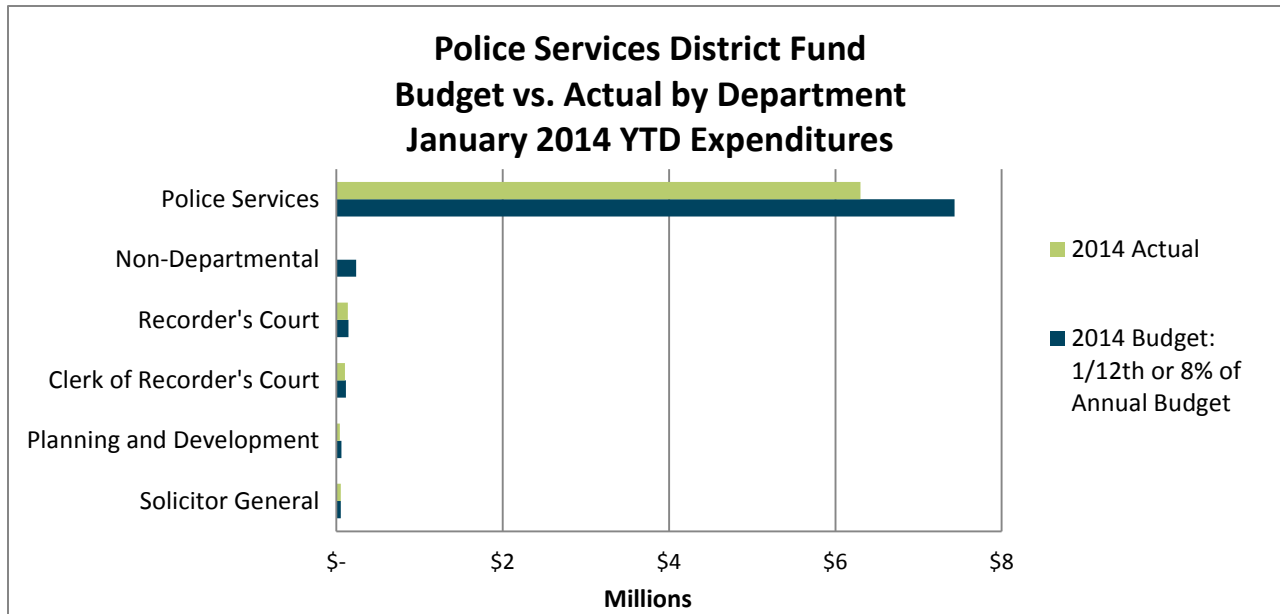
Police Services District Fund (page 15)

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



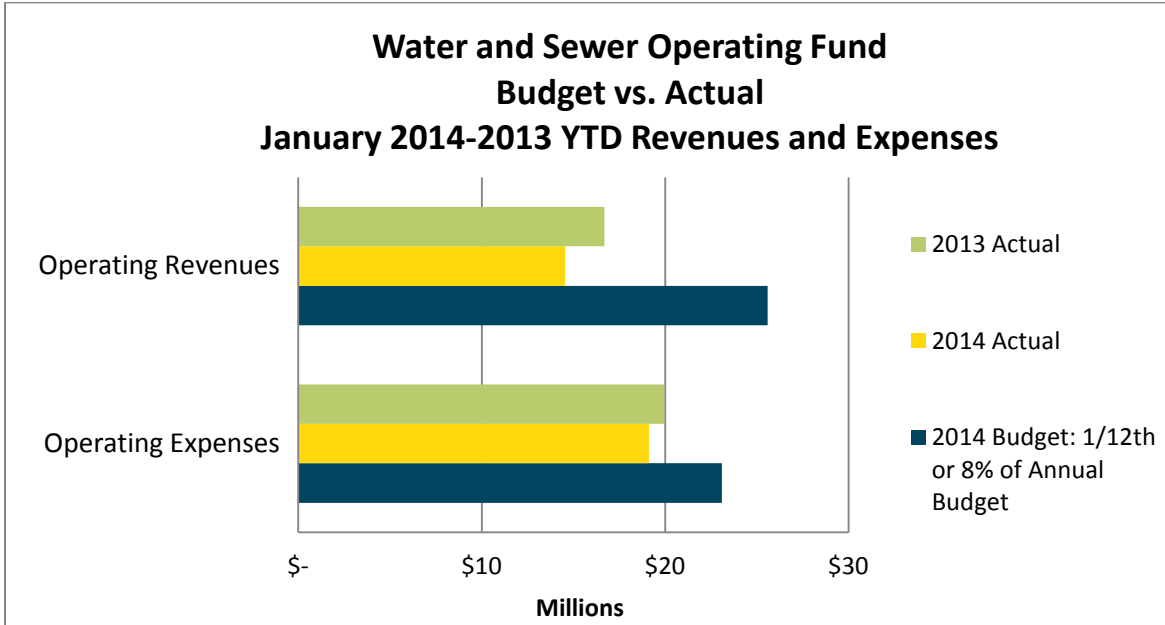
The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.

Year-to-date revenues are significantly less than the same period in 2013, primarily because 2013 included a one-time transfer to establish a 3-month reserve. Although current year-to-date revenues collected are primarily from franchise fees and 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 59 percent of the fund's current annual budget.



Water and Sewer Operating Fund (page 38)

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



Year-to-date Water and Sewer Fund revenues and expenses during the month of January 2014 came in below January 2013 levels. When compared last year, revenues decreased \$2.1 million, and expenses decreased \$0.8 million. The decrease in revenues is primarily attributable to decreases in Water Retail revenues. The decrease in operating expenses is primarily attributable to decreases in the transfer to Renewal and Extension.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are approximately 43 percent, or \$11 million, less than budget. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2013. This will cause revenues to appear understated when compared to budget until year end.

Likewise, year-to-date Water and Sewer Operating Fund expenses are approximately 17 percent, or \$4 million, under budget based on the percentage of the fiscal year that has lapsed. This variance is primarily because of expenses paid in January that were related to, and recorded in, 2013.

Other Funds

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

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GENERAL FUND (001)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 135,517,097	\$ 135,517,097	\$ 135,517,097			
Revenues:						
Taxes	\$ 204,077,641	\$ 204,077,641	\$ 1,059,886	0.52%	\$ 1,484,140	0.72%
Intergovernmental	3,481,731	3,751,731	129,237	3.44%	85,083	2.75%
Charges for Services	25,435,019	25,435,019	302,208	1.19%	386,089	1.45%
Fines and Forfeitures	4,658,535	4,658,535	70,309	1.51%	40,907	0.78%
Investment Income	1,223,461	1,223,461	100,585	8.22%	153,436	48.02%
Contributions and Donations	83,661	83,661	2,968	3.55%	2,662	8.87%
Miscellaneous	1,401,814	1,401,814	191,842	13.69%	136,043	9.13%
Other Financing Sources	199,864	199,864	13,750	6.88%	13,750	6.89%
Total Revenues without Use of Fund Balance	240,561,726	240,831,726	1,870,784	0.78%	2,302,110	0.95%
Use of Fund Balance	742,500	660,840	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 241,304,226	\$ 241,492,566	\$ 1,870,784	0.77%	\$ 2,302,110	0.81%
Appropriations:						
Board of Commissioners	\$ 1,491,479	\$ 1,491,479	\$ 114,592	7.68%	\$ 84,154	7.05%
Tax Assessor	8,758,686	8,749,339	473,167	5.41%	491,627	5.71%
Tax Commissioner	11,408,689	11,408,689	822,455	7.21%	766,241	6.92%
Transportation	16,162,829	16,406,843	1,011,592	6.17%	950,450	6.02%
Planning and Development	654,445	654,445	30,943	4.73%	31,663	4.95%
Police Services	5,038,119	5,020,143	321,521	6.40%	294,097	6.66%
Corrections	13,787,765	13,818,365	1,015,391	7.35%	996,462	7.45%
Community Services	4,179,298	4,148,154	334,427	8.06%	313,063	7.66%
Community Services Subsidies:						
Atlanta Regional Commission	840,100	840,100	208,550	24.82%	206,275	25.28%
Board of Health	1,489,896	1,489,896	-	0.00%	-	0.00%
Coalition for Health and Human Services	55,074	55,074	-	0.00%	-	0.00%
Department of Family and Children's Services	371,768	371,768	-	0.00%	-	0.00%
Forestry	8,698	8,698	8,698	100.00%	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%	-	0.00%
Library In-House Services	771,887	771,887	43,167	5.59%	43,385	5.90%
Library Subsidy	15,368,068	15,368,068	3,779,517	24.59%	3,404,517	22.52%
Mental Health	768,297	768,297	-	0.00%	-	0.00%
Total Community Services Subsidies	19,898,788	19,898,788	4,039,932	20.30%	3,654,177	18.65%
Community Services - Elections	5,374,669	5,374,669	133,051	2.48%	357,948	13.63%
Juvenile Court	6,326,012	6,677,512	529,063	7.92%	485,278	7.87%
Sheriff	73,391,448	73,844,248	6,113,786	8.28%	6,031,531	8.44%
Immigration Customs Enforcement	1,387,884	1,387,884	128,994	9.29%	55,427	4.23%
Clerk of Court	9,444,653	9,444,653	688,094	7.29%	704,902	7.66%
Judiciary	16,535,495	19,469,195	1,563,029	8.03%	1,421,163	8.24%
Probate Court	2,036,321	2,062,521	136,446	6.62%	108,120	5.57%
District Attorney	11,164,820	11,164,820	873,022	7.82%	852,907	8.14%
Solicitor General	3,654,887	3,664,987	272,136	7.43%	274,076	7.58%

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GENERAL FUND (001) continued

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Non-Departmental:						
Compensation Reserve	450,000	450,000	-	0.00%	-	0.00%
Contingency	1,546,522	1,396,522	-	0.00%	-	0.00%
Contribution to Capital	2,000,000	2,000,000	166,667	8.33%	187,194	8.33%
Contribution to Transit	3,995,299	3,995,299	332,942	8.33%	230,465	8.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%	-	0.00%
Prisoner Medical Reserve	2,000,000	1,516,600	-	0.00%	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%	-	0.00%
Medical Examiner	1,238,413	1,238,413	206,170	16.65%	195,920	16.45%
Other Miscellaneous	143,485	143,485	8,217	5.73%	8,148	2.08%
Other Post-Employment Benefit Reserve	-	1,993	-	0.00%	-	0.00%
Pauper Burial	90,000	90,000	8,400	9.33%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Fuel/Parts Reserve	125,000	125,000	-	0.00%	-	0.00%
Indigent Defense Reserve	6,000,000	3,821,100	-	0.00%	-	0.00%
Court Reporters Reserve	2,200,000	1,274,600	-	0.00%	-	0.00%
Court Interpreters Reserve	565,000	347,800	-	0.00%	-	0.00%
Pension Reserve	-	150,800	-	0.00%	-	0.00%
Motor Vehicle Contributions	5,523,357	5,523,357	-	0.00%	-	0.00%
Contribution to Service District Funds	-	-	-	-	51,129,401	100.00%
800 MHZ Maintenance	2,653,952	2,653,952	2,528,565	95.28%	-	0.00%
Other Governmental Agencies	76,911	76,911	15,288	19.88%	-	0.00%
Total Non-Departmental	30,607,939	26,805,832	4,266,249	15.92%	52,751,128	64.66%
TOTAL APPROPRIATIONS	\$ 241,304,226	\$ 241,492,566	\$ 22,867,890	9.47%	\$ 70,624,414	24.83%

Projected Fund Balance December 31

\$ 134,774,597	\$ 134,856,257
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Estimated Fund Balance as of Report Date

\$ 114,519,991

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 10,379,411	\$ 10,379,411	\$ 10,379,411			
Revenues:						
Taxes	\$ 5,858,742	\$ 5,858,742	\$ 27,300	0.47%	\$ 27,147	0.48%
Intergovernmental	18,817	18,817	-	0.00%	2	0.01%
Investment Income	100	100	1	1.00%	2	0.01%
TOTAL REVENUES	<u>\$ 5,877,659</u>	<u>\$ 5,877,659</u>	<u>\$ 27,301</u>	0.46%	<u>\$ 27,151</u>	0.11%
Appropriations:						
Debt Service	\$ 4,173,525	\$ 4,173,525	\$ 3,799,788	91.05%	\$ 24,479,705	95.73%
Total Appropriations without Contribution to Fund Balance	4,173,525	4,173,525	3,799,788	91.05%	24,479,705	95.73%
Contribution to Fund Balance	1,704,134	1,704,134	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 5,877,659</u>	<u>\$ 5,877,659</u>	<u>\$ 3,799,788</u>	64.65%	<u>\$ 24,479,705</u>	95.73%
Projected Fund Balance December 31	\$ 12,083,545	\$ 12,083,545				
Estimated Fund Balance as of Report Date			\$ 6,606,924			

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 5,255,607	\$ 5,255,607	\$ 5,255,607			
Revenues:						
Taxes	\$ 5,801,801	\$ 5,801,801	\$ 27,627	0.48%	\$ -	0.00%
Licenses and Permits	2,533,782	2,533,782	195,294	7.71%	263,698	11.07%
Charges for Services	323,560	323,560	29,267	9.05%	31,228	9.27%
Investment Income	28,224	28,224	1,417	5.02%	-	0.00%
Miscellaneous	-	-	118	-	324	-
Other Financing Sources	385,788	385,788	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	2,859,512	100.00%
TOTAL REVENUES	\$ 9,073,155	\$ 9,073,155	\$ 253,724	2.80%	\$ 3,154,762	26.86%
Appropriations:						
Planning and Development	\$ 6,253,279	\$ 6,253,279	\$ 412,236	6.59%	\$ 420,653	7.05%
Police Services	2,546,509	2,546,509	198,173	7.78%	195,411	8.34%
Non-Departmental	85,500	85,500	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,885,288	8,885,288	610,409	6.87%	616,064	7.31%
Contribution to Fund Balance	187,867	187,867	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 9,073,155	\$ 9,073,155	\$ 610,409	6.73%	\$ 616,064	5.24%
Projected Fund Balance December 31	\$ 5,443,474	\$ 5,443,474				
Estimated Fund Balance as of Report Date			\$ 4,898,922			

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 30,914,004	\$ 30,914,004	\$ 30,914,004			
Revenues:						
Taxes	\$ 75,324,546	\$ 75,324,546	\$ 324,541	0.43%	\$ -	0.00%
Licenses and Permits	736,326	736,326	54,278	7.37%	56,684	7.28%
Charges for Services	14,211,977	14,211,977	372,572	2.62%	622,536	4.49%
Investment Income	-	-	3,951	-	-	0.00%
Contributions and Donations	-	-	100	-	-	-
Miscellaneous	27,024	67,620	5,938	8.78%	13,295	25.49%
Other Financing Sources	3,425,046	3,425,046	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	20,769,889	100.00%
TOTAL REVENUES	\$ 93,724,919	\$ 93,765,515	\$ 761,380	0.81%	\$ 21,462,404	20.21%
Appropriations:						
Planning and Development	\$ 611,884	\$ 611,884	\$ 52,599	8.60%	\$ 49,583	8.30%
Fire and Emergency Services	91,980,421	91,763,317	6,601,588	7.19%	6,262,545	7.66%
Non-Departmental	920,200	926,642	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	93,512,505	93,301,843	6,654,187	7.13%	6,312,128	7.42%
Contribution to Fund Balance	212,414	463,672	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 93,724,919	\$ 93,765,515	\$ 6,654,187	7.10%	\$ 6,312,128	5.94%
Projected Fund Balance December 31	\$ 31,126,418	\$ 31,377,676				
Estimated Fund Balance as of Report Date			\$ 25,021,197			

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Service District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. Expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 812,527	\$ 812,527	\$ 812,527			
Revenue:						
Investment Income	\$ 5,603	\$ 5,603	\$ 405	7.24%	\$ -	0.00%
Total Revenues without Use of Fund Balance	5,603	5,603	405	7.24%	-	0.00%
Use of Fund Balance	18,147	18,147	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 23,750	\$ 23,750	\$ 405	1.71%	\$ -	0.00%
Appropriations:						
Loganville Emergency Medical Services	\$ 23,750	\$ 23,750	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 23,750	\$ 23,750	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 794,380	\$ 794,380				
Estimated Fund Balance as of Report Date			\$ 812,932			

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 37,316,948	\$ 37,316,948	\$ 37,316,948			
Revenues:						
Taxes	\$ 52,598,220	\$ 52,598,220	\$ 1,857,742	3.53%	\$ 1,679,355	3.58%
Insurance Premium Taxes	27,143,782	27,143,782	-	0.00%	-	0.00%
Licenses and Permits	4,319,521	4,319,521	148,302	3.43%	143,937	3.34%
Charges for Services	1,271,328	1,271,328	81,787	6.43%	128,169	13.91%
Fines and Forfeitures	9,495,579	9,495,579	-	0.00%	-	0.00%
Investment Income	35,612	35,612	5,613	15.76%	-	0.00%
Miscellaneous	182,545	182,545	29,832	16.34%	19,893	8.02%
Other Financing Sources	1,712,523	1,712,523	-	0.00%	-	0.00%
Operating Transfer In - 3 Month Reserve	-	-	-	-	27,500,000	100.00%
TOTAL REVENUES	\$ 96,759,110	\$ 96,759,110	\$ 2,123,275	2.19%	\$ 29,471,354	24.76%
Appropriations:						
Planning and Development	\$ 754,628	\$ 739,441	\$ 40,460	5.47%	\$ 54,377	7.79%
Police Services	89,346,649	89,215,483	6,301,452	7.06%	6,440,660	7.87%
Solicitor General	640,056	640,056	51,945	8.12%	43,159	6.41%
Clerk of Recorder's Court	1,363,946	1,363,946	101,837	7.47%	89,896	6.92%
Recorder's Court	1,663,154	1,735,654	139,996	8.07%	126,479	7.79%
Non-Departmental	2,955,836	2,850,514	-	0.00%	-	0.00%
Total Appropriations without Contribution to Fund Balance	96,724,269	96,545,094	6,635,690	6.87%	6,754,571	7.42%
Contribution to Fund Balance	34,841	214,016	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 96,759,110	\$ 96,759,110	\$ 6,635,690	6.86%	\$ 6,754,571	5.67%
Projected Fund Balance December 31	\$ 37,351,789	\$ 37,530,964				
Estimated Fund Balance as of Report Date			\$ 32,804,534			

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RECREATION FUND (105)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 14,728,624	\$ 14,728,624	\$ 14,728,624			
Revenues:						
Taxes	\$ 23,039,114	\$ 23,039,114	\$ 108,576	0.47%	\$ 112,715	0.48%
Intergovernmental	52,810	52,810	-	0.00%	-	0.00%
Charges for Services	3,957,486	3,957,486	185,942	4.70%	190,372	4.84%
Investment Income	29,121	29,121	2,275	7.81%	707	6.28%
Contributions and Donations	2,600	2,600	-	0.00%	-	0.00%
Miscellaneous	1,794,981	1,794,981	139,831	7.79%	159,869	8.64%
TOTAL REVENUES	\$ 28,876,112	\$ 28,876,112	\$ 436,624	1.51%	\$ 463,663	1.57%
Appropriations:						
Community Services	\$ 28,717,963	\$ 28,708,048	\$ 1,741,953	6.07%	\$ 1,760,775	6.30%
Support Services	141,362	141,362	4,802	3.40%	866	0.64%
Non-Departmental	15,000	15,201	-	0.00%	-	-
Total Appropriations without Contribution to Fund Balance	28,874,325	28,864,611	1,746,754	6.05%	1,761,641	6.27%
Contribution to Fund Balance	1,787	11,501	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 28,876,112	\$ 28,876,112	\$ 1,746,754	6.05%	\$ 1,761,641	5.96%
Projected Fund Balance December 31	\$ 14,730,411	\$ 14,740,125				
Estimated Fund Balance as of Report Date			\$ 13,418,494			

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SPEED HUMP FUND (003)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,206,129	\$ 1,206,129	\$ 1,206,129			
Revenues:						
Charges for Services	\$ 116,952	\$ 116,952	\$ -	0.00%	\$ -	0.00%
Investment Income	3,681	3,681	250	6.79%	-	0.00%
TOTAL REVENUES	\$ 120,633	\$ 120,633	\$ 250	0.21%	\$ -	0.00%
Appropriations:						
Transportation	\$ 62,507	\$ 62,507	\$ 1,001	1.60%	\$ 981	1.58%
Total Appropriations without Contribution to Fund Balance	62,507	62,507	1,001	1.60%	981	1.58%
Contribution to Fund Balance	58,126	58,126	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 120,633	\$ 120,633	\$ 1,001	0.83%	\$ 981	0.84%
Projected Fund Balance December 31	\$ 1,264,255	\$ 1,264,255				
Estimated Fund Balance as of Report Date			\$ 1,205,378			

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STREET LIGHTING FUND (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 3,159,571	\$ 3,159,571	\$ 3,159,571			
Revenues:						
Charges for Services	\$ 6,803,751	\$ 6,806,189	\$ -	0.00%	\$ -	0.00%
Investment Income	6,098	6,098	792	12.98%	-	0.00%
Total Revenues without Use of Fund Balance	6,809,849	6,812,287	792	0.01%	-	0.00%
Use of Fund Balance	637,815	637,815	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,447,664	\$ 7,450,102	\$ 792	0.01%	\$ -	0.00%
Appropriations:						
Transportation	\$ 7,447,664	\$ 7,450,102	\$ 10,504	0.14%	\$ 10,744	0.14%
TOTAL APPROPRIATIONS	\$ 7,447,664	\$ 7,450,102	\$ 10,504	0.14%	\$ 10,744	0.14%
Projected Fund Balance December 31	\$ 2,521,756	\$ 2,521,756				
Estimated Fund Balance as of Report Date			\$ 3,149,858			

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AUTHORITY IMAGING FUND (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,985,604	\$ 1,985,604	\$ 1,985,604			
Revenues:						
Charges for Services	\$ 798,393	\$ 798,393	\$ 46,004	5.76%	\$ -	0.00%
Investment Income	1,721	1,721	170	9.87%	111	32.84%
Total Revenues without Use of Fund Balance	800,114	800,114	46,173	5.77%	111	0.01%
Use of Fund Balance	1,104,320	1,104,320	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,904,434	\$ 1,904,434	\$ 46,173	2.42%	\$ 111	0.01%
Appropriations:						
Clerk of Court	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,904,434	\$ 1,904,434	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 881,284	\$ 881,284				
Estimated Fund Balance as of Report Date			\$ 2,031,777			

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CORRECTIONS INMATE FUND (085)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 70,128	\$ 70,128	\$ 70,128			
Revenues:						
Charges for Services	\$ 69,500	\$ 69,500	\$ 7,401	10.65%	\$ 6,303	14.49%
Miscellaneous	7,800	7,800	961	12.32%	429	7.01%
Total Revenues without Use of Fund Balance	77,300	77,300	8,362	10.82%	6,732	13.57%
Use of Fund Balance	4,209	4,209	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 81,509	\$ 81,509	\$ 8,362	10.26%	\$ 6,732	9.70%
Appropriations:						
Corrections	\$ 81,509	\$ 81,509	\$ 4,623	5.67%	\$ 5,207	7.50%
TOTAL APPROPRIATIONS	\$ 81,509	\$ 81,509	\$ 4,623	5.67%	\$ 5,207	7.50%
Projected Fund Balance December 31	\$ 65,919	\$ 65,919				
Estimated Fund Balance as of Report Date			\$ 73,867			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,281,382	\$ 1,281,382	\$ 1,281,382			
Revenues:						
Fines and Forfeitures	\$ 871,993	\$ 871,993	\$ 9,773	1.12%	\$ 8,639	0.99%
Investment Income	1,544	1,544	92	5.94%	125	8.44%
Miscellaneous	-	-	80	-	214	-
Total Revenues without Use of Fund Balance	873,537	873,537	9,944	1.14%	8,978	1.02%
Use of Fund Balance	366,933	366,933	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,240,470	\$ 1,240,470	\$ 9,944	0.80%	\$ 8,978	0.76%
Appropriations:						
District Attorney	\$ 492,064	\$ 492,064	\$ 36,384	7.39%	\$ 35,028	8.08%
Solicitor General	748,406	748,406	46,769	6.25%	41,817	5.63%
TOTAL APPROPRIATIONS	\$ 1,240,470	\$ 1,240,470	\$ 83,153	6.70%	\$ 76,845	6.54%
Projected Fund Balance December 31	\$ 914,449	\$ 914,449				
Estimated Fund Balance as of Report Date			\$ 1,208,173			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

The District Attorney Federal Asset Sharing Fund accounts for revenues received from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations. The law states that any money or property confiscated in this manner shall be used for restricted purposes, and all expenditures are validated against federal and state guidelines.

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 455,103	\$ 455,103	\$ 455,103			
Revenues:						
Investment Income	\$ 533	\$ 533	\$ -	0.00%	\$ -	0.00%
Total Revenues without Use of Fund Balance	533	533	-	0.00%	-	0.00%
Use of Fund Balance	214,467	214,467	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 215,000	\$ 215,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
District Attorney	\$ 215,000	\$ 215,000	\$ 14,900	6.93%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 215,000	\$ 215,000	\$ 14,900	6.93%	\$ -	0.00%
Projected Fund Balance December 31	\$ 240,636	\$ 240,636				
Estimated Fund Balance as of Report Date			\$ 440,203			

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E-911 FUND (095)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 27,536,257	\$ 27,536,257	\$ 27,536,257			
Revenues:						
Charges for Services	\$ 13,171,800	\$ 13,171,800	\$ 1,178,541	8.95%	\$ 917,413	6.51%
Investment Income	123,049	123,049	13,995	11.37%	14,496	24.71%
Miscellaneous	-	-	260	-	593	-
Total Revenues without Use of Fund Balance	13,294,849	13,294,849	1,192,796	8.97%	932,502	6.59%
Use of Fund Balance	4,665,885	4,597,761	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 17,960,734	\$ 17,892,610	\$ 1,192,796	6.67%	\$ 932,502	5.75%
Appropriations:						
Police Services	\$ 14,460,734	\$ 14,391,185	\$ 856,553	5.95%	\$ 797,179	5.81%
Non-Departmental	3,500,000	3,501,425	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 17,960,734	\$ 17,892,610	\$ 856,553	4.79%	\$ 797,179	4.91%
Projected Fund Balance December 31	\$ 22,870,372	\$ 22,938,496				
Estimated Fund Balance as of Report Date			\$ 27,872,500			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 103,343	\$ 103,343	\$ 103,343			
Revenues:						
Charges for Services	\$ 63,751	\$ 63,751	\$ 3,305	5.18%	\$ 3,853	5.68%
TOTAL REVENUES	\$ 63,751	\$ 63,751	\$ 3,305	5.18%	\$ 3,853	5.68%
Appropriations:						
Juvenile Court	\$ 63,735	\$ 63,735	\$ 3,321	5.21%	\$ 4,499	6.63%
Total Appropriations without Contribution to Fund Balance	63,735	63,735	3,321	5.21%	4,499	6.6%
Contribution to Fund Balance	16	16	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 63,751	\$ 63,751	\$ 3,321	5.21%	\$ 4,499	6.63%
Projected Fund Balance December 31	\$ 103,359	\$ 103,359				
Estimated Fund Balance as of Report Date			\$ 103,327			

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POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 3,053,236	\$ 3,053,236	\$ 3,053,236			
Revenue:						
Fines and Forfeitures	\$ -	\$ -	\$ 35,880	-	\$ -	0.00%
Total Revenues without Use of Fund Balance	-	-	35,880	-	-	0.00%
Use of Fund Balance	1,119,152	1,119,152	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,119,152	\$ 1,119,152	\$ 35,880	3.21%	\$ -	0.00%
Appropriations:						
Police Special Investigation Operations	\$ 1,119,152	\$ 1,119,152	\$ 16,745	1.50%	\$ 982	0.08%
TOTAL APPROPRIATIONS	\$ 1,119,152	\$ 1,119,152	\$ 16,745	1.50%	\$ 982	0.08%
Projected Fund Balance December 31	\$ 1,934,084	\$ 1,934,084				
Estimated Fund Balance as of Report Date			\$ 3,072,371			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 3,002,546	\$ 3,002,546	\$ 3,002,546			
Revenue:						
Fines and Forfeitures	\$ -	\$ 20,946	\$ 20,946	100.00%	\$ 95	100.00%
Miscellaneous	-	-	-	-	275	-
Total Revenues without Use of Fund Balance	-	20,946	20,946	100.00%	370	389.47%
Use of Fund Balance	876,747	855,801	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 876,747	\$ 876,747	\$ 20,946	2.39%	\$ 370	0.03%
Appropriations:						
Police Services	\$ 876,747	\$ 876,747	\$ 18,462	2.11%	\$ 6,112	0.53%
TOTAL APPROPRIATIONS	\$ 876,747	\$ 876,747	\$ 18,462	2.11%	\$ 6,112	0.53%
Projected Fund Balance December 31	\$ 2,125,799	\$ 2,146,745				
Estimated Fund Balance as of Report Date			\$ 3,005,030			

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SHERIFF INMATE FUND (090)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 2,066,492	\$ 2,066,492	\$ 2,066,492			
Revenues:						
Charges for Services	\$ 457,814	\$ 457,814	\$ 36,731	8.02%	\$ -	0.00%
Total Revenues without Use of Fund Balance	457,814	457,814	36,731	8.02%	-	0.00%
Use of Fund Balance	116,186	116,186	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 574,000	\$ 574,000	\$ 36,731	6.40%	\$ -	0.00%
Appropriations:						
Sheriff Inmate Store Operations	\$ 574,000	\$ 574,000	\$ 16,254	2.83%	\$ 14,525	2.71%
TOTAL APPROPRIATIONS	\$ 574,000	\$ 574,000	\$ 16,254	2.83%	\$ 14,525	2.71%
Projected Fund Balance December 31	\$ 1,950,306	\$ 1,950,306				
Estimated Fund Balance as of Report Date			\$ 2,086,969			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 164,708	\$ 164,708	\$ 164,708			
Revenues:						
Investment Income	\$ 232	\$ 232	\$ -	0.00%	\$ -	0.00%
Total Revenues without Use of Fund Balance	232	232	-	0.00%	-	0.00%
Use of Fund Balance	50,000	50,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 50,232	\$ 50,232	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff Special Operations	\$ 50,232	\$ 50,232	\$ -	0.00%	\$ 4,505	3.00%
TOTAL APPROPRIATIONS	\$ 50,232	\$ 50,232	\$ -	0.00%	\$ 4,505	3.00%
Projected Fund Balance December 31	\$ 114,708	\$ 114,708				
Estimated Fund Balance as of Report Date			\$ 164,708			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 653,740	\$ 653,740	\$ 653,740			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 77,171	-	\$ 84,846	100.00%
Investment Income	881	881	-	0.00%	-	0.00%
Total Revenues without Use of Fund Balance	881	881	77,171	8759.52%	84,846	99.23%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,881	\$ 150,881	\$ 77,171	51.15%	\$ 84,846	25.34%
Appropriations:						
Sheriff Special Operations	\$ 150,881	\$ 150,881	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 150,881	\$ 150,881	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 503,740	\$ 503,740				
Estimated Fund Balance as of Report Date			\$ 730,911			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 159,466	\$ 159,466	\$ 159,466			
Revenues:						
Investment Income	\$ 164	\$ 164	\$ -	0.00%	\$ -	0.00%
Total Revenues without Use of Fund Balance	164	164	-	0.00%	-	0.00%
Use of Fund Balance	108,636	108,636	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Sheriff Special Operations	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 108,800	\$ 108,800	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 50,830	\$ 50,830				
Estimated Fund Balance as of Report Date			\$ 159,466			

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STADIUM FUND (055)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 1,263,796	\$ 1,263,796	\$ 1,263,796			
Revenues:						
Taxes	\$ 825,000	\$ 825,000	\$ -	0.00%	\$ -	0.00%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	975,000	975,000	-	0.00%	-	0.00%
Total Revenues without Use of Fund Balance	2,200,000	2,200,000	400,000	18.18%	400,000	18.34%
Use of Fund Balance	489,056	489,056	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,689,056	\$ 2,689,056	\$ 400,000	14.88%	\$ 400,000	18.34%
Appropriations:						
Financial Services	\$ 31,166	\$ 31,166	\$ 2,514	8.07%	\$ -	-
Stadium Debt	2,657,890	2,657,890	1,618,045	60.88%	1,061,293	48.66%
TOTAL APPROPRIATIONS	\$ 2,689,056	\$ 2,689,056	\$ 1,620,559	60.26%	\$ 1,061,293	48.66%
Projected Fund Balance December 31	\$ 774,740	\$ 774,740				
Estimated Fund Balance as of Report Date			\$ 43,237			

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TREE BANK FUND (040)

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

	FY 2014			FY 2013		
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 113,723	\$ 113,723	\$ 113,723			
Revenues:						
Licenses and Permits	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Appropriations:						
Planning and Development	\$ 15,000	\$ 15,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Projected Fund Balance December 31	\$ 113,723	\$ 113,723				
Estimated Fund Balance as of Report Date			\$ 113,723			

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TOURISM FUND (050)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Fund Balance January 1	\$ 6,860,771	\$ 6,860,771	\$ 6,860,771			
Revenues:						
Taxes	\$ 6,904,647	\$ 6,904,647	\$ -	0.00%	\$ 1,607	0.02%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,000	8,000	180	2.25%	247	2.87%
Total Revenues without Use of Fund Balance	6,912,747	6,912,747	180	0.00%	1,854	0.03%
Use of Fund Balance	190,926	190,926	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,103,673	\$ 7,103,673	\$ 180	0.00%	\$ 1,854	0.03%
Appropriations:						
Tourism	\$ 2,169,268	\$ 2,169,268	\$ 509,026	23.47%	\$ 490,100	22.96%
Gwinnett Center Debt	4,934,405	4,934,405	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,103,673	\$ 7,103,673	\$ 509,026	7.17%	\$ 490,100	6.93%
Projected Fund Balance December 31	\$ 6,669,845	\$ 6,669,845				
Estimated Fund Balance as of Report Date			\$ 6,351,925			

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AIRPORT OPERATING FUND (520)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 653,445	\$ 653,445	\$ 653,445			
Revenues:						
Charges for Services	\$ 135,000	\$ 135,000	\$ 6,564	4.86%	\$ 10,672	7.68%
Miscellaneous - Rents	714,350	714,350	71,715	10.04%	66,631	8.99%
Total Revenues without Use of Net Position	849,350	849,350	78,279	9.22%	77,303	8.78%
Use of Net Position	11,431	11,431	-	0.00%	-	-
TOTAL REVENUES	\$ 860,781	\$ 860,781	\$ 78,279	9.09%	\$ 77,303	8.78%
Appropriations:						
Transportation*	\$ 860,781	\$ 860,781	\$ 51,293	5.96%	\$ 46,761	5.54%
TOTAL APPROPRIATIONS	\$ 860,781	\$ 860,781	\$ 51,293	5.96%	\$ 46,761	5.31%
Projected Net Position December 31	\$ 642,014	\$ 642,014				
Estimated Net Position as of Report Date			\$ 680,430			

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

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LOCAL TRANSIT OPERATING FUND (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 686,284	\$ 686,284	\$ 686,284			
Revenues:						
Charges for Services	\$ 3,644,623	\$ 3,644,623	\$ 317,205	8.70%	\$ 354,743	8.40%
Investment Income	12,321	12,321	260	2.11%	166	5.25%
Miscellaneous	273,700	273,700	-	0.00%	6,753	25.60%
Other Financing Sources	3,995,299	3,995,299	332,942	8.33%	230,465	8.33%
TOTAL REVENUES	\$ 7,925,943	\$ 7,925,943	\$ 650,407	8.21%	\$ 592,127	8.44%
Appropriations:						
Financial Services	\$ 77,653	\$ 77,653	\$ 5,490	7.07%	\$ 6,316	8.59%
Transportation	7,805,369	7,805,369	55,250	0.71%	40,054	0.52%
Total Appropriations without Working Capital Reserve	7,883,022	7,883,022	60,740	0.77%	46,370	0.60%
Working Capital Reserve	42,921	42,921	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,925,943	\$ 7,925,943	\$ 60,740	0.77%	\$ 46,370	0.60%
Projected Net Position December 31	\$ 729,205	\$ 729,205				
Estimated Net Position as of Report Date			\$ 1,275,951			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 9,679,424	\$ 9,679,424	\$ 9,679,424			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 720,000	\$ 720,000	\$ -	0.00%	\$ 19,618	2.57%
Charges for Services	40,329,660	40,329,660	3,546,476	8.79%	3,643,395	8.67%
Investment Income	374,002	374,002	21,944	5.87%	16,292	7.58%
Miscellaneous	50	50	-	0.00%	95	9.05%
TOTAL REVENUES	\$ 41,423,712	\$ 41,423,712	\$ 3,568,419	8.61%	\$ 3,679,400	8.56%
Appropriations:						
Support Services*	\$ 1,735,831	\$ 1,720,795	\$ 102,072	5.93%	\$ 132,088	7.24%
Non-Departmental	-	305	-	0.00%	-	0.00%
Payments to Haulers	38,347,577	38,347,577	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	40,083,408	40,068,677	102,072	0.25%	132,088	0.32%
Working Capital Reserve	1,340,304	1,355,035	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,423,712	\$ 41,423,712	\$ 102,072	0.25%	\$ 132,088	0.31%
Projected Net Position December 31	\$ 11,019,728	\$ 11,034,459				
Estimated Net Position as of Report Date			\$ 13,145,771			

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

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STORMWATER OPERATING FUND (590)

This fund supports the operation, maintenance, and capital improvement of the County's stormwater system. Charges for services are calculated based on the impervious surface of a parcel of land and are collected in the fourth quarter with property tax collections.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 8,702,131	\$ 8,702,131	\$ 8,702,131			
Revenues:						
Charges for Services	\$ 30,713,277	\$ 30,713,277	\$ -	0.00%	\$ 8,824	0.03%
Investment Income	37,523	37,523	1,688	4.50%	728	4.41%
Miscellaneous	14,000	14,000	1,845	13.18%	1,852	10.89%
TOTAL REVENUES	\$ 30,764,800	\$ 30,764,800	\$ 3,533	0.01%	\$ 11,404	0.04%
Appropriations:						
Planning and Development	\$ 486,813	\$ 486,813	\$ 34,282	7.04%	\$ 34,806	8.29%
Water Resources*	20,457,221	20,435,961	1,245,814	6.10%	2,144,973	7.20%
Non-Departmental	30,000	30,431	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	20,974,034	20,953,205	1,280,096	6.11%	2,179,779	7.20%
Working Capital Reserve	9,790,766	9,811,595	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,764,800	\$ 30,764,800	\$ 1,280,096	4.16%	\$ 2,179,779	7.18%
Projected Net Position December 31	\$ 18,492,897	\$ 18,513,726				
Estimated Net Position as of Report Date			\$ 7,425,568			

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

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WATER AND SEWER OPERATING FUND (501)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 31,608,221	\$ 31,608,221	\$ 31,608,221			
Revenues:						
Charges for Services	\$ 294,546,000	\$ 294,546,000	\$ 13,303,168	4.52%	\$ 15,649,346	5.44%
Investment Income	99,789	99,789	3,534	3.54%	2,377	4.75%
Contributions and Donations	12,000,000	12,000,000	1,167,886	9.73%	1,029,727	14.66%
Miscellaneous	404,000	404,000	70,496	17.45%	11,747	2.47%
TOTAL REVENUES	<u>\$ 307,049,789</u>	<u>\$ 307,049,789</u>	<u>\$ 14,545,084</u>	4.74%	<u>\$ 16,693,197</u>	5.66%
Appropriations:						
Planning and Development	\$ 1,234,094	\$ 1,234,094	\$ 101,503	8.22%	\$ 90,622	7.56%
Water Resources*	276,042,016	275,860,907	19,018,853	6.89%	19,856,249	6.81%
Non-Departmental	50,000	55,093	-	0.00%	-	0.00%
Total Appropriations without Working Capital Reserve	277,326,110	277,150,094	19,120,356	6.90%	19,946,871	6.81%
Working Capital Reserve	29,723,679	29,899,695	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 307,049,789</u>	<u>\$ 307,049,789</u>	<u>\$ 19,120,356</u>	6.23%	<u>\$ 19,946,871</u>	6.76%
Projected Net Position December 31	\$ 61,331,900	\$ 61,507,916				
Estimated Net Position as of Report Date			\$ 27,032,949			

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 12,792,923	\$ 12,792,923	\$ 12,792,923			
Revenues:						
Charges for Services	\$ 50,697,310	\$ 50,697,310	\$ 4,219,484	8.32%	\$ 4,141,693	8.33%
Investment Income	15,382	15,382	-	0.00%	-	-
Miscellaneous	1,541,624	1,541,624	120,530	7.82%	113,659	7.31%
Total Revenues without Use of Net Position	52,254,316	52,254,316	4,340,015	8.31%	4,255,352	8.30%
Use of Net Position	558,682	252,379	-	0.00%	-	-
TOTAL REVENUES	\$ 52,812,998	\$ 52,506,695	\$ 4,340,015	8.27%	\$ 4,255,352	8.30%
Appropriations:						
County Administration	\$ 4,165,885	\$ 4,084,743	\$ 240,656	5.89%	\$ 242,826	5.80%
Financial Services	7,526,611	7,475,827	518,354	6.93%	501,606	6.83%
Human Resources	3,174,717	3,156,741	203,432	6.44%	182,896	6.34%
Information Technology	26,103,925	25,940,076	1,631,662	6.29%	1,114,019	4.68%
Law	1,951,765	1,951,765	106,738	5.47%	121,148	6.40%
Support Services	9,173,095	9,173,095	512,773	5.59%	412,722	4.70%
Non-Departmental	717,000	724,448	11,885	1.64%	4,792	0.52%
TOTAL APPROPRIATIONS	\$ 52,812,998	\$ 52,506,695	\$ 3,225,501	6.14%	\$ 2,580,009	5.18%
Projected Net Position December 31	\$ 12,234,241	\$ 12,540,544				
Estimated Net Position as of Report Date			\$ 13,907,437			

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AUTO LIABILITY FUND (606)

The Auto Liability Fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 1,769,729	\$ 1,769,729	\$ 1,769,729			
Revenues:						
Charges for Services	\$ 1,000,015	\$ 1,000,015	\$ 83,333	8.33%	\$ 83,335	8.33%
Investment Income	9,839	9,839	965	9.81%	123	5.47%
Total Revenues without Use of Net Position	1,009,854	1,009,854	84,298	8.35%	83,458	8.33%
Use of Net Position	41,887	41,887	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,051,741	\$ 1,051,741	\$ 84,298	8.02%	\$ 83,458	7.94%
Appropriations:						
Financial Services	\$ 1,051,741	\$ 1,051,741	\$ 15,420	1.47%	\$ 6,481	0.62%
TOTAL APPROPRIATIONS	\$ 1,051,741	\$ 1,051,741	\$ 15,420	1.47%	\$ 6,481	0.62%
Projected Net Position December 31	\$ 1,727,842	\$ 1,727,842				
Estimated Net Position as of Report Date			\$ 1,838,607			

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FLEET MANAGEMENT FUND (610)

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

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 1,896,708	\$ 1,896,708	\$ 1,896,708			
Revenues:						
Charges for Services	\$ 6,313,031	\$ 6,313,031	\$ 498,676	7.90%	\$ 540,959	9.32%
Miscellaneous	296,611	296,611	1,146	0.39%	269	0.09%
TOTAL REVENUES	\$ 6,609,642	\$ 6,609,642	\$ 499,823	7.56%	\$ 541,228	8.86%
Appropriations:						
Support Services	\$ 6,059,979	\$ 6,033,436	\$ 418,095	6.93%	\$ 400,184	6.88%
Non-Departmental	-	539	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	6,059,979	6,033,975	418,095	6.93%	400,184	6.88%
Working Capital Reserve	549,663	575,667	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,609,642	\$ 6,609,642	\$ 418,095	6.33%	\$ 400,184	6.55%
Projected Net Position December 31	\$ 2,446,371	\$ 2,472,375				
Estimated Net Position as of Report Date			\$ 1,978,435			

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GROUP SELF-INSURANCE FUND (605)

The Group Self-Insurance Fund accounts for all financial transactions related to the payment of premiums and benefits for active employees' health, disability, and life insurance. Revenues are received from employee and employer contributions.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 31,478,476	\$ 31,478,476	\$ 31,478,476			
Revenues:						
Charges for Services	\$ 40,750,930	\$ 40,750,930	\$ 2,946,838	7.23%	\$ 2,618,842	7.24%
Investment Income	147,199	147,199	12,270	8.34%	7,375	6.76%
Miscellaneous	-	-	-	-	-	-
Total Revenues without Use of Net Position	40,898,129	40,898,129	2,959,108	7.24%	2,626,217	7.24%
Use of Net Position	7,217,633	7,217,633	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 48,115,762	\$ 48,115,762	\$ 2,959,108	6.15%	\$ 2,626,217	6.32%
Appropriations:						
Human Resources	\$ 48,115,762	\$ 48,115,762	\$ 3,942,911	8.19%	\$ 3,560,889	8.56%
TOTAL APPROPRIATIONS	\$ 48,115,762	\$ 48,115,762	\$ 3,942,911	8.19%	\$ 3,560,889	8.56%
Projected Net Position December 31	\$ 24,260,843	\$ 24,260,843				
Estimated Net Position as of Report Date			\$ 30,494,673			

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RISK MANAGEMENT FUND (602)

The Risk Management Fund accounts for all financial transactions related to the County's property liability and casualty insurance. Revenues are received from charges to the user departments based on the number of employees, prior claims, and property liability coverage needs. Annual insurance premiums are paid in January.

	FY 2014				FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014	% Actual to Current Budget	Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 22,848,910	\$ 22,848,910	\$ 22,848,910			
Revenues:						
Charges for Services	\$ 3,500,007	\$ 3,500,007	\$ 291,667	8.33%	\$ 360,683	8.33%
Investment Income	144,389	144,389	12,811	8.87%	3,839	8.44%
Miscellaneous	-	-	411	-	212	-
Total Revenues without Use of Net Position	3,644,396	3,644,396	304,889	8.37%	364,734	8.34%
Use of Net Position	3,212,801	3,212,801	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 6,857,197</u>	<u>\$ 6,857,197</u>	<u>\$ 304,889</u>	4.45%	<u>\$ 364,734</u>	5.50%
Appropriations:						
Financial Services	\$ 6,857,197	\$ 6,857,197	\$ 2,547,327	37.15%	\$ 2,871,678	43.30%
TOTAL APPROPRIATIONS	<u>\$ 6,857,197</u>	<u>\$ 6,857,197</u>	<u>\$ 2,547,327</u>	37.15%	<u>\$ 2,871,678</u>	43.30%
Projected Net Position December 31	\$ 19,636,109	\$ 19,636,109				
Estimated Net Position as of Report Date			\$ 20,606,472			

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WORKERS' COMPENSATION FUND (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2014			% Actual to Current Budget	FY 2013	
	2014 Adopted Budget	Current Annual Budget as of 01/31/2014	Actuals YTD as of 01/31/2014		Actuals YTD as of 01/31/2013	% Actual to 01/31/2013 Budget
Estimated Net Position January 1	\$ 9,957,714	\$ 9,957,714	\$ 9,957,714			
Revenues:						
Charges for Services	\$ 3,999,860	\$ 3,999,860	\$ 334,465	8.36%	\$ 279,811	8.33%
Investment Income	65,756	65,756	6,047	9.20%	5,324	15.00%
Total Revenues without Use of Net Position	4,065,616	4,065,616	340,512	8.38%	285,135	8.40%
Use of Net Position	2,237,121	2,237,121	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,302,737	\$ 6,302,737	\$ 340,512	5.40%	\$ 285,135	5.45%
Appropriations:						
Human Resources	\$ 6,302,737	\$ 6,302,737	\$ 444,840	7.06%	\$ 534,184	10.21%
TOTAL APPROPRIATIONS	\$ 6,302,737	\$ 6,302,737	\$ 444,840	7.06%	\$ 534,184	10.21%
Projected Net Position December 31	\$ 7,720,593	\$ 7,720,593				
Estimated Net Position as of Report Date			\$ 9,853,387			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 01/31/2014

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

NON-DEPARTMENTAL BUDGET TRANSFERS**As of 01/31/2014**

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

BUDGET ADJUSTMENTS BY FUND - REVENUES**As of 01/31/2014**

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - January	Difference (Adjustments YTD)	Description
General Fund (001)				
Intergovernmental	\$ 3,481,731	\$ 3,751,731	\$ 270,000	GCID 20131058 Intergovernmental agreement between The County and the City of Peachtree Corners for the provision of road maintenance \$270,000.
Use of Fund Balance	742,500	660,840	(81,660)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$81,660).
<i>Subtotal</i>			188,340	
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	27,024	67,620	40,596	GCID 20130924 Approval to accept the Georgia Trauma Care Network Commission Grant \$40,596.
<i>Subtotal</i>			40,596	
Street Lighting Fund (002)				
Charges for Services	6,803,751	6,806,189	2,438	GCID 20140095 Approval of incorporation into the Gwinnett County Street Light Program, Stratford Square \$2,438.
<i>Subtotal</i>			2,438	
E-911 Fund (095)				
Use of Fund Balance	4,665,885	4,597,761	(68,124)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$68,124).
<i>Subtotal</i>			(68,124)	
Police Special State Fund (072)				
Fines and Forfeitures	-	20,946	20,946	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$20,946.
Use of Fund Balance	876,747	855,801	(20,946)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$20,946).
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
Use of Net Position	558,682	252,379	(306,303)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$306,303).
<i>Subtotal</i>			(306,303)	
Total Revenue Budget Adjustments			\$ (143,053)	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 01/31/2014

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - January	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,758,686	\$ 8,749,339	\$ (9,347)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$9,347).
Transportation	16,162,829	16,406,843	244,014	GCID 20131058 Intergovernmental agreement between The County and the City of Peachtree Corners for the provision of road maintenance \$270,000. GCID 20140039 Approval to execute 90 day job vacancy policy (\$25,986).
Police Services	5,038,119	5,020,143	(17,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$17,976).
Corrections	13,787,765	13,818,365	30,600	\$30,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Community Services	4,179,298	4,148,154	(31,144)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$31,144).
Juvenile Court	6,326,012	6,677,512	351,500	\$351,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	73,391,448	73,844,248	452,800	\$452,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	16,535,495	19,469,195	2,933,700	\$2,933,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	2,036,321	2,062,521	26,200	\$26,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Solicitor General	3,654,887	3,664,987	10,100	\$10,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Contingency	1,546,522	1,396,522	(150,000)	See Non-departmental Budget Transfers Schedule for detail (\$150,000).
Prisoner Medical Reserve	2,000,000	1,516,600	(483,400)	See Non-departmental Budget Transfers Schedule for detail (\$483,400).
Other Post-Employment Benefit Reserve	-	1,993	1,993	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,993.
Indigent Defense Reserve	6,000,000	3,821,100	(2,178,900)	See Non-departmental Budget Transfers Schedule for detail (\$2,178,900).
Court Reporter's Reserve	2,200,000	1,274,600	(925,400)	See Non-departmental Budget Transfers Schedule for detail (\$925,400).
Court Interpreter's Reserve	565,000	347,800	(217,200)	See Non-departmental Budget Transfers Schedule for detail (\$217,200).
Pension Reserve	-	150,800	150,800	\$150,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20140039 Approval to execute 90 day job vacancy policy \$800.
<i>Subtotal</i>			188,340	
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	91,980,421	91,763,317	(217,104)	GCID 20130924 Approval to Accept the Georgia Trauma Care Network Commission Grant \$40,596. GCID 20140039 Approval to execute 90 day job vacancy policy (\$257,700).
Non-Departmental	920,200	926,642	6,442	GCID 20140039 Approval to execute 90 day job vacancy policy \$6,442.
Contributions to Fund Balance	212,414	463,672	251,258	GCID 20140039 Approval to execute 90 day job vacancy policy \$251,258.
<i>Subtotal</i>			40,596	
Police Services District Fund (106)				
Planning and Development	754,628	739,441	(15,187)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,187).
Police Services	89,346,649	89,215,483	(131,166)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$169,641). \$38,475 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Recorder's Court	1,663,154	1,735,654	72,500	\$72,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Non-Departmental	2,955,836	2,850,514	(105,322)	See Non-departmental Budget Transfers Schedule for detail (\$110,975). GCID 20140039 Approval to execute 90 day job vacancy policy \$5,653.
Contributions to Fund Balance	34,841	214,016	179,175	GCID 20140039 Approval to execute 90 day job vacancy policy \$179,175.
<i>Subtotal</i>			-	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - January	Difference (Adjustments YTD)	Description
Recreation Fund (105)				
Community Services	28,717,963	28,708,048	(9,915)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$9,915).
Non-Departmental	15,000	15,201	201	GCID 20140039 Approval to execute 90 day job vacancy policy \$201.
Contributions to Fund Balance	1,787	11,501	9,714	GCID 20140039 Approval to execute 90 day job vacancy policy \$9,714.
<i>Subtotal</i>			-	
Street Lighting Fund (002)				
Transportation	7,447,664	7,450,102	2,438	GCID 20140095 Approval of incorporation into the Gwinnett County Street Light Program, Stratford Square \$2,438.
<i>Subtotal</i>			2,438	
E-911 Fund (095)				
Police Services	14,460,734	14,391,185	(69,549)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$69,549).
Non-Departmental	3,500,000	3,501,425	1,425	GCID 20140039 Approval to execute 90 day job vacancy policy \$1,425.
<i>Subtotal</i>			(68,124)	
Solid Waste Fund (595)				
Support Services	1,735,831	1,720,795	(15,036)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$15,036).
Non-Departmental	-	305	305	GCID 20140039 Approval to execute 90 day job vacancy policy \$305.
Working Capital Reserve	1,340,304	1,355,035	14,731	GCID 20140039 Approval to execute 90 day job vacancy policy \$14,731.
<i>Subtotal</i>			-	
Stormwater Fund (590)				
Water Resources	20,457,221	20,435,961	(21,260)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$21,260).
Non-Departmental	30,000	30,431	431	GCID 20140039 Approval to execute 90 day job vacancy policy \$431.
Working Capital Reserve	9,790,766	9,811,595	20,829	GCID 20140039 Approval to execute 90 day job vacancy policy \$20,829.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Water Resources	276,042,016	275,860,907	(181,109)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$181,109).
Non-Departmental	50,000	55,093	5,093	GCID 20140039 Approval to execute 90 day job vacancy policy \$5,093.
Working Capital Reserve	29,723,679	29,899,695	176,016	GCID 20140039 Approval to execute 90 day job vacancy policy \$176,016.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
County Administration	4,165,885	4,084,743	(81,142)	GCID 20140039 Approval to execute 90 day job vacancy policy ((\$81,142).
Financial Services	7,526,611	7,475,827	(50,784)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$50,784).
Human Resources	3,174,717	3,156,741	(17,976)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$17,976).
Information Technology	26,103,925	25,940,076	(163,849)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$163,849).
Non-Departmental	717,000	724,448	7,448	GCID 20140039 Approval to execute 90 day job vacancy policy \$7,448.
<i>Subtotal</i>			(306,303)	

Department/Fund	2014 Adopted Budget	2014 Current Annual Budget - January	Difference (Adjustments YTD)	Description
Fleet Management (610)				
Support Services	6,059,979	6,033,436	(26,543)	GCID 20140039 Approval to execute 90 day job vacancy policy (\$26,543).
Non-Departmental	-	539	539	GCID 20140039 Approval to execute 90 day job vacancy policy \$539.
Working Capital Reserve	549,663	575,667	26,004	GCID 20140039 Approval to execute 90 day job vacancy policy \$26,004.
<i>Subtotal</i>			-	
Total Appropriation Budget Adjustments			\$ (143,053)	