



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report

for the period ended

December 31, 2013 (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: January 27, 2014

SUBJECT: Monthly Financial Report for the Period Ended December 31, 2013

This report, which includes unaudited information for the fiscal year through December 2013, 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:

| | |
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| Executive Summary | Page 2 |
| Financial Summaries by Fund | Page 10 |
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| Inter-fund Transfers – All Funds Schedule | Page 50 |
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Executive Summary

Notable events during December and early January included preparations for the fiscal year 2013 external audit and the adoption of the fiscal year 2014 budget. Highlights from these activities and 2013 preliminary operating results are discussed below.

Fiscal Year 2013 Preliminary Operating Results

Preliminary results for fiscal year 2013 indicate that most operating funds have finished the year in a favorable position.

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit. Estimates have been posted for major items, but additional entries will be needed. Audited financial statements for fiscal year 2013 will be presented in the Comprehensive Annual Report (CAFR) in May.

Included with this report is a list of non-departmental budget adjustments. December budget adjustments included those needed for a \$2.8M transfer from General Fund to the Fire and Emergency Services, Police, and Development and Enforcement service districts funds for the supplemental Title Ad Valorem Tax received from the state. The supplemental portion was receipted in General Fund per state law and was then distributed to the services districts as part of the Service Delivery Strategy. Budget adjustments were also required to allow contributions to the Defined Benefit Pension plan. Contributions were made in the amount of \$10 million from the General Fund and \$10 million from the Water and Sewer Operating Fund.

2013 External Audit Preparation

The Department of Financial Services continues preparations for the annual external audit. Preparing for the audit includes ensuring that revenues are reported in the year earned and expenditures are reported in the year goods and/or services are received. The audit process includes a thorough review of procedures to ensure that the County is following generally accepted accounting principles. Audit reports are intended to confirm that the figures presented within the County's CAFR are fairly represented. The audit typically lasts approximately three months, beginning in February and ending in May.

2014 Budget Adoption

The fiscal year 2014 budget was unanimously adopted on January 7, 2014. The budget includes an operating budget of \$1.027 billion and a capital budget of \$486 million. The [adopted 2014 budget resolution](#) and more information about the [2014 budget](#) are available on the County's website.

Property Taxes and Appeals Update

The Tax Assessor's Office mailed Annual Notices of Current Assessment to all properties in the County in April and May. During the 45 day appeal period, taxpayers filed approximately 11,415 commercial and residential property tax appeals, a 56 percent decrease from the number of appeals filed last year. As of December 29th, 99 percent of the appeals have been settled, with 50 appeals or approximately \$13.5 million of the tax digest value still under dispute.

Real and personal property tax payments were due October 3rd. As of December 31st, the property tax collection rate was 97.6 percent, the highest collection rate at year end since 1997. The high collection rate can be attributed to an earlier billing date and the hard work completed by the Office of the Tax Commissioner and Tax Assessor's Office over the years to streamline processes and clean up data.

New Service Districts Established in 2013

As a result of a negotiated service delivery strategy (SDS) agreement reached between Gwinnett County and 15 cities in early 2012, four new service district funds were created on January 1, 2013 and added to this report:

- Development and Enforcement Services District Fund
- Fire and Emergency Medical Services District Fund
- Police Services District Fund
- Loganville Emergency Services Medical Services District Fund

For more information on the new service districts, visit the [Gwinnett County Service Districts Explained](#) page on the County's website.

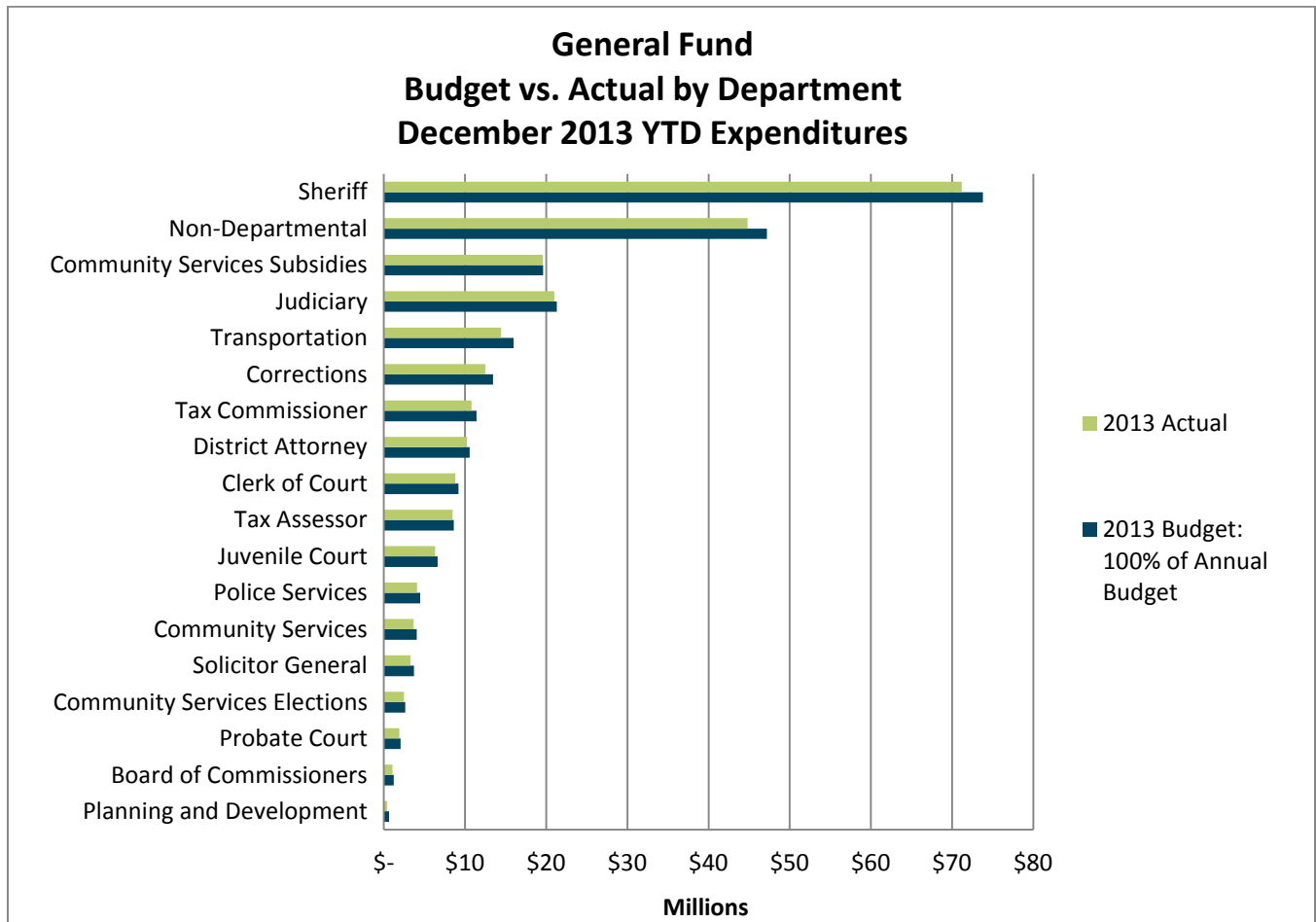
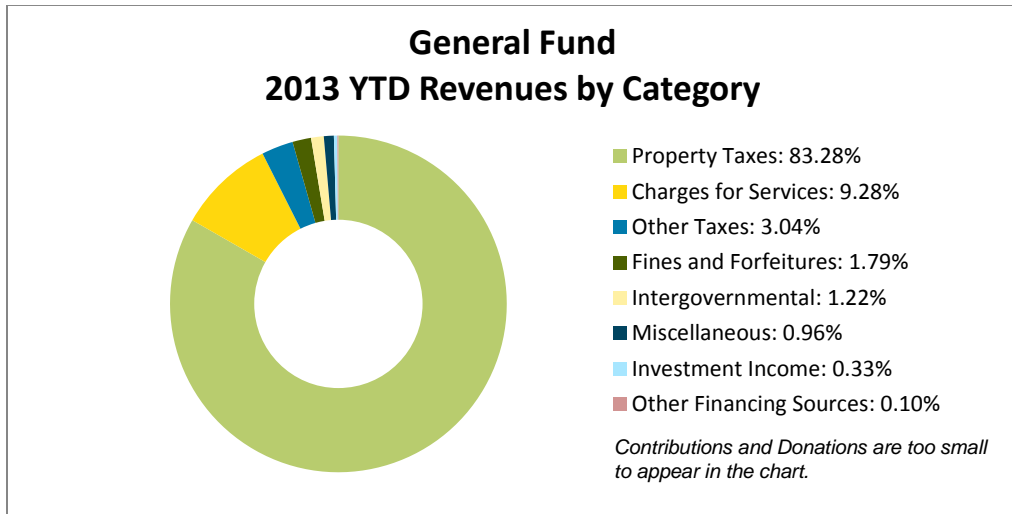
Report Format

In fiscal year 2013, the County changed the layout of the fund statements within this report to include prior year actual results for most funds. Funds that are new or that have changed significantly in 2013 do not include prior year data. To view prior years' monthly financial status reports, refer to the County's [Your Money](#) web page.

The Annual Grants Activity Report for the fiscal year ended December 31, 2013 is included in this document. The report outlines major accomplishments, grant expenditures, and total award amounts for 2013.

General Fund (page 10)

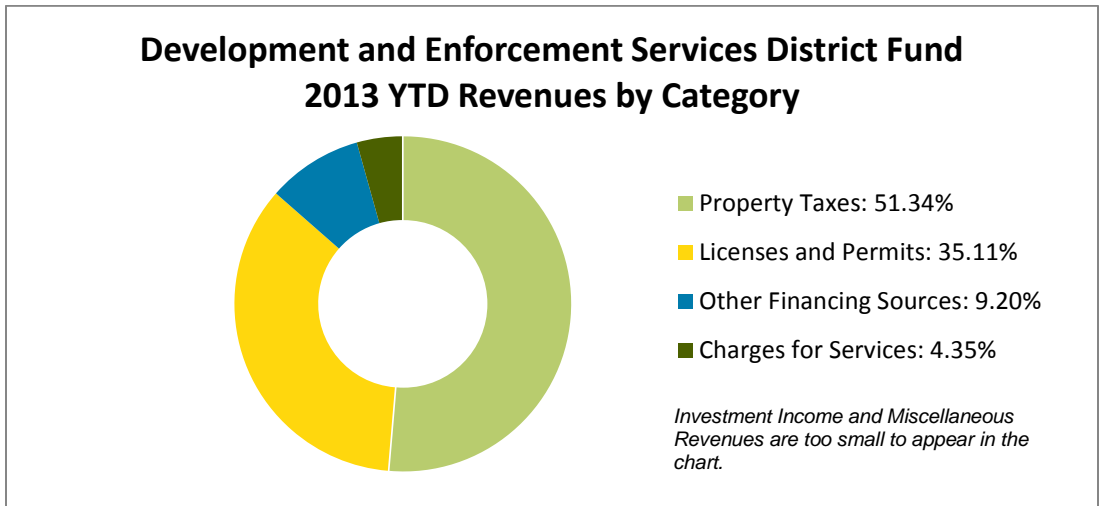
The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County's General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner,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



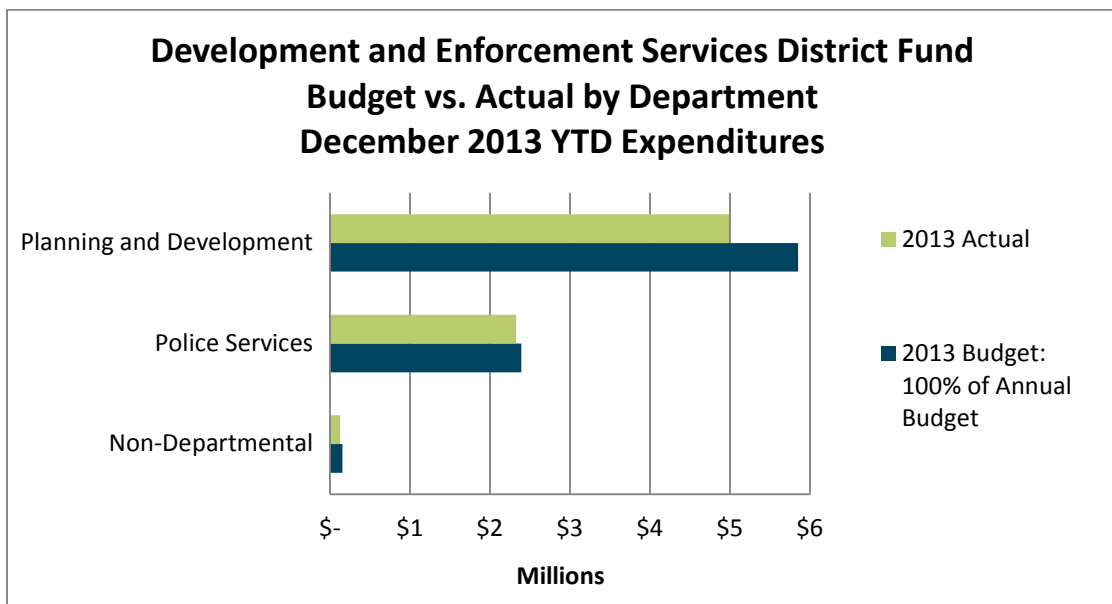
Non-departmental actual and budgeted expenditures in the graph on the previous page exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown on page 11 of this report.

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.

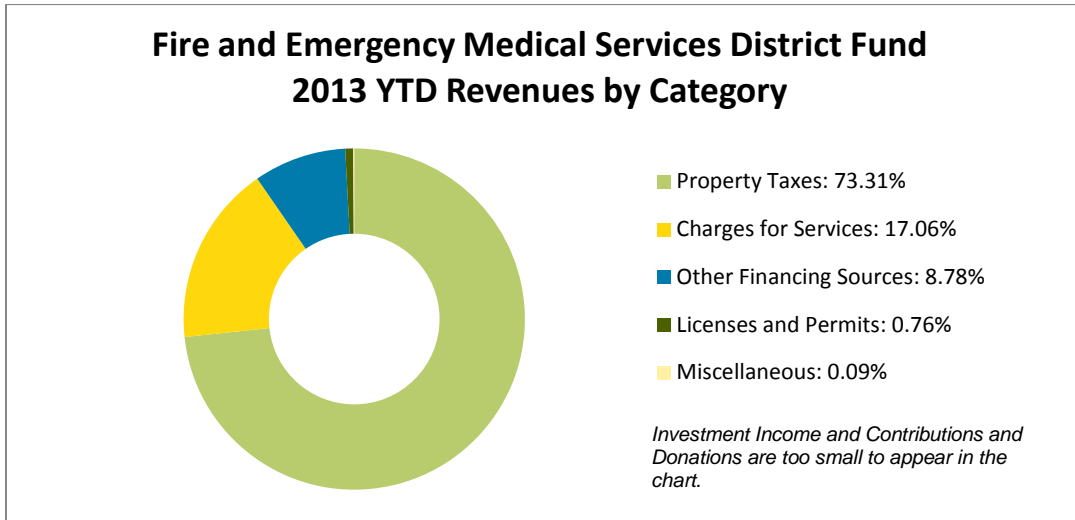


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

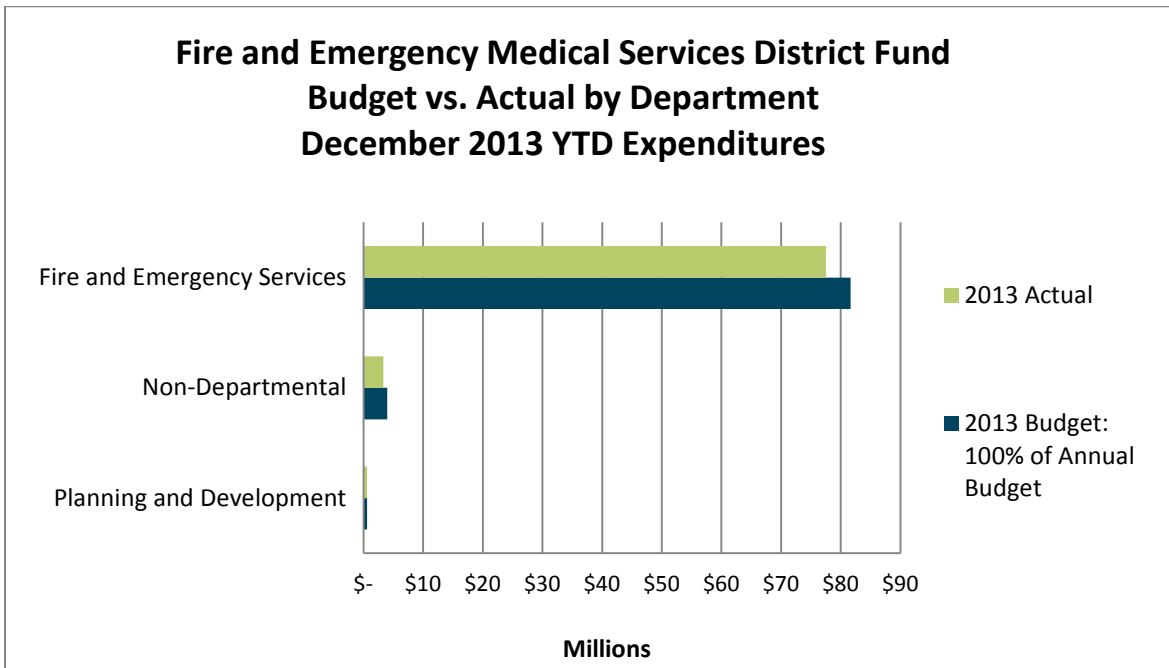


Fire and Emergency Medical Services District Fund (page 14)

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.

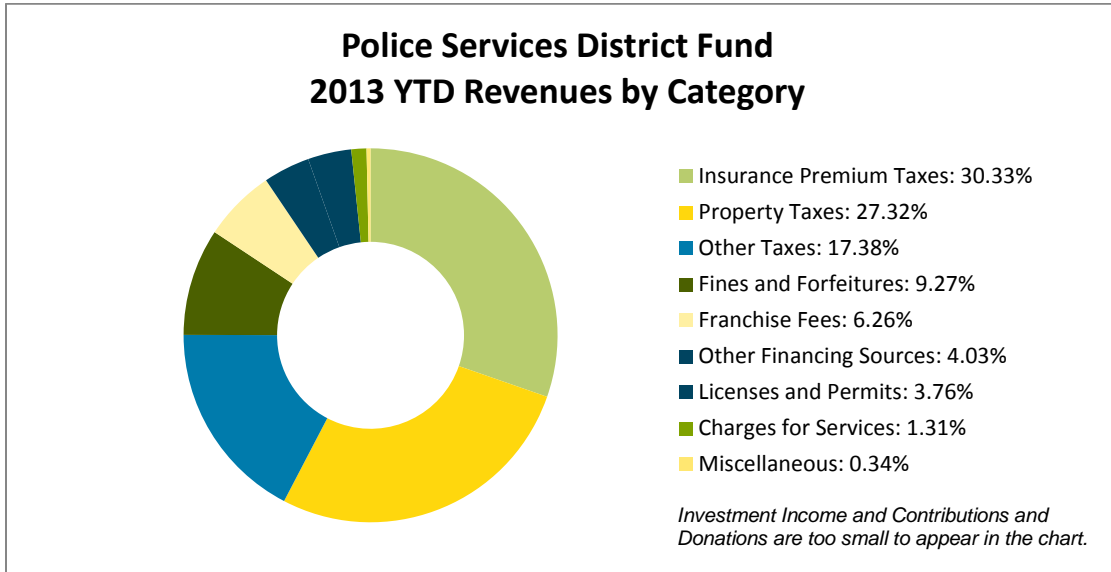


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,889 to establish a 3-month reserve.



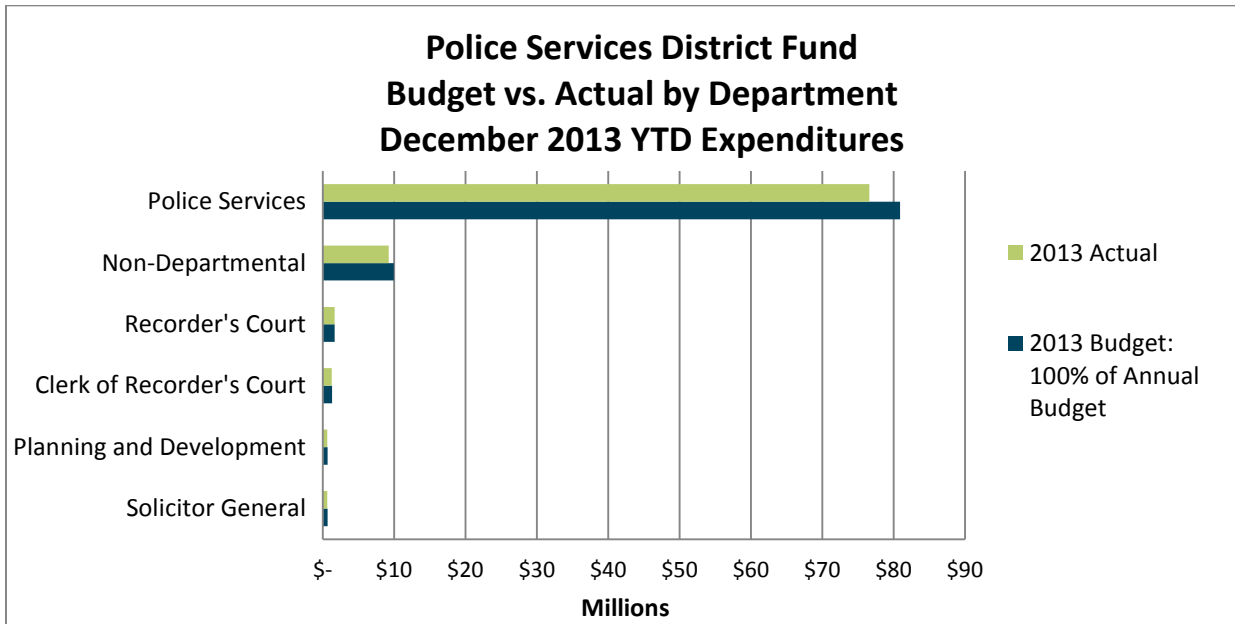
Police Services District Fund (page 16)

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.



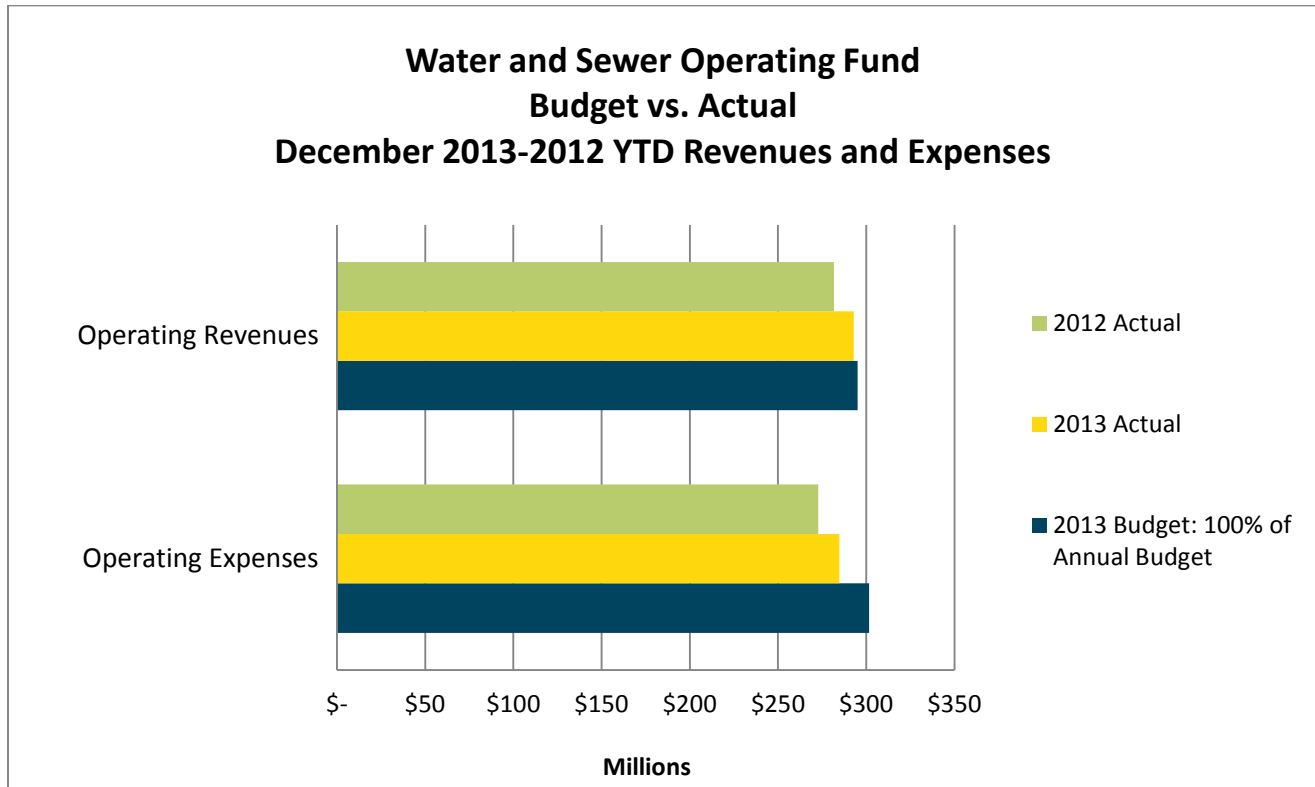
To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$27,500,000 to establish a 3-month reserve.

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



Water and Sewer Operating Fund (page 40)

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



Water and Sewer Operating Fund revenues ended the year approximately \$11.2 million above last year. The year-over-year increase is primarily attributable to increases in retail sewer, system development charge, and retail water revenues. These increases are partially offset by decreases in conservation surcharge revenue. System development charge revenues, which represent fees paid by developers to receive access to the water and sewerage system, were reported at higher levels than 2012 as construction activity increases in the County. Miscellaneous revenues are lower this year over last year due to a one-time sales tax refund received in 2012.

Total operating revenues ended the year approximately 0.7 percent, or \$2.2 million, under budget due to a 6.47 percent decrease in water consumption resulting from unusually high rainfall levels.

Water and Sewer operating expenses ended the year up nearly \$12.0 million over 2012. The year-over-year increase is mainly due to increases in the contribution to the Defined Benefit Pension Plan, transfers to the renewal and extension fund, and debt service expenses. These increases are partially offset by decreases in capacity and use, Other Post-Employment Benefit (OPEB) contribution, and personal services.

Total operating expenses ended the year 5.60 percent under budget, as a result of the following:

- Utilities (\$3.3 million under budget) and chemicals (\$2.2 million under budget) came in lower than expected due to the decrease in water consumption resulting from unusually high rainfall levels.
- Industrial repair and maintenance came in \$3.9 million under budget.
- Professional services came in \$3.4 million under budget.
- Personal services came in \$1.5 million under budget, largely due to job vacancies.

In summary, despite the revenue shortfalls, operational under-expenditures provided the fund with a contribution to net position at year end.

Other Funds

As of the end of fiscal year 2013, the Police Special Treasury Fund (page 27) has closed.

Miscellaneous revenues in the Local Transit Operating Fund (page 37) ended the year significantly over budget. This is due to unexpected federal fuel tax credits received in May and November totaling \$364,350.

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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 2013 | | | |
|---|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget |
| Fund Balance January 1 | \$ 174,536,687 | \$ 174,536,687 | \$ 174,536,687 | |
| Revenues: | | | | |
| Taxes | \$ 204,749,308 | \$ 215,841,872 | \$ 221,915,818 | 102.81% |
| Intergovernmental | 3,097,585 | 3,482,725 | 3,129,744 | 89.86% |
| Charges for Services | 26,651,171 | 26,799,971 | 23,863,703 | 89.04% |
| Fines and Forfeitures | 5,247,479 | 5,247,479 | 4,596,364 | 87.59% |
| Investment Income | 319,511 | 319,511 | 844,237 | 264.23% |
| Contributions and Donations | 30,000 | 39,560 | 42,388 | 107.15% |
| Miscellaneous | 1,490,450 | 1,919,786 | 2,463,604 | 128.33% |
| Other Financing Sources | 199,539 | 199,539 | 254,342 | 127.46% |
| Total Revenues without Use of Fund Balance | 241,785,043 | 253,850,443 | 257,110,200 | 101.28% |
| Use of Fund Balance | 42,636,693 | 53,740,735 | - | 0.00% |
| TOTAL REVENUES | \$ 284,421,736 | \$ 307,591,178 | \$ 257,110,200 | 83.59% |
| Appropriations: | | | | |
| Board of Commissioners | \$ 1,193,826 | \$ 1,193,826 | \$ 1,075,010 | 90.05% |
| Tax Assessor | 8,605,360 | 8,627,357 | 8,475,364 | 98.24% |
| Tax Commissioner | 11,070,281 | 11,403,613 | 10,796,221 | 94.67% |
| Transportation | 15,783,712 | 15,966,478 | 14,440,333 | 90.44% |
| Planning and Development | 639,345 | 639,345 | 424,599 | 66.41% |
| Police Services | 4,413,101 | 4,481,453 | 4,080,496 | 91.05% |
| Corrections | 13,329,003 | 13,441,366 | 12,476,712 | 92.82% |
| Community Services | 4,089,393 | 4,051,105 | 3,683,987 | 90.94% |
| Community Services Subsidies: | | | | |
| Atlanta Regional Commission | 816,100 | 825,100 | 825,100 | 100.00% |
| Board of Health | 1,489,896 | 1,489,896 | 1,489,896 | 100.00% |
| Coalition for Health and Human Services | 55,074 | 55,074 | 55,074 | 100.00% |
| Department of Family and Children's Services | 371,768 | 371,768 | 371,768 | 100.00% |
| Forestry | 9,549 | 9,549 | 9,549 | 100.00% |
| Indigent Medical | 225,000 | 225,000 | 225,000 | 100.00% |
| Library In-House Services | 735,199 | 765,199 | 718,539 | 93.90% |
| Library Subsidy | 15,118,068 | 15,118,068 | 15,118,068 | 100.00% |
| Mental Health | 768,297 | 768,297 | 768,297 | 100.00% |
| Total Community Services Subsidies | 19,588,951 | 19,627,951 | 19,581,291 | 99.76% |
| Community Services - Elections | 2,626,137 | 2,618,197 | 2,464,149 | 94.12% |
| Juvenile Court | 5,933,166 | 6,608,167 | 6,328,061 | 95.76% |
| Sheriff | 71,209,915 | 72,473,555 | 69,874,181 | 96.41% |
| Immigration Customs Enforcement | 1,310,531 | 1,310,531 | 1,303,765 | 99.48% |
| Clerk of Court | 9,205,726 | 9,205,726 | 8,795,007 | 95.54% |
| Judiciary | 15,614,527 | 21,324,219 | 20,985,470 | 98.41% |
| Probate Court | 1,930,924 | 2,042,008 | 1,900,112 | 93.05% |
| District Attorney | 10,480,189 | 10,557,275 | 10,234,965 | 96.95% |
| Solicitor General | 3,608,983 | 3,717,142 | 3,283,535 | 88.33% |

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GENERAL FUND (001) continued

| | FY 2013 | | | |
|---|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget |
| Non-Departmental: | | | | |
| Compensation Reserve | 579,265 | 100,000 | - | 0.00% |
| Contingency | 1,510,027 | 100,000 | - | 0.00% |
| Contribution to Capital | 2,246,329 | 9,004,439 | 9,004,439 | 100.00% |
| Contribution to Transit | 2,765,574 | 7,169,503 | 7,169,503 | 100.00% |
| Grant Match | 200,000 | 200,000 | - | 0.00% |
| Gwinnett Hospital Authority | 1,000,000 | 1,000,000 | 1,000,000 | 100.00% |
| Inmate Housing Reserve | 100,000 | 86,875 | - | 0.00% |
| Prisoner Medical Reserve | 2,000,000 | 363,360 | - | 0.00% |
| Judicial Reserve | 200,000 | 100,000 | - | 0.00% |
| Medical Examiner | 1,191,293 | 1,193,153 | 1,192,531 | 99.95% |
| Other Miscellaneous | 391,774 | 391,774 | 188,811 | 48.19% |
| Other Post-Employment Benefit Reserve | - | 17,424 | - | 0.00% |
| Pauper Burial | 90,000 | 170,000 | 152,050 | 89.44% |
| Partnership Gwinnett | 500,000 | 500,000 | 400,000 | 80.00% |
| Fuel/Parts Reserve | 100,000 | 100,000 | - | 0.00% |
| Indigent Defense Reserve | 6,000,000 | 443,600 | - | 0.00% |
| Court Reporters Reserve | 2,000,000 | 131,000 | - | 0.00% |
| Court Interpreters Reserve | 565,000 | 98,100 | - | 0.00% |
| Pension Reserve | - | 10,185,899 | 10,150,000 | 99.65% |
| Other Governmental Agencies | 250,000 | 407,902 | 172,051 | 42.18% |
| Motor Vehicle Contributions | 8,518,018 | 10,894,350 | 10,894,350 | 100.00% |
| Intangible Recording Contribution | - | 2,063,099 | 2,063,099 | 100.00% |
| Contribution to Service District Funds | 51,129,401 | 51,129,401 | 51,129,401 | 100.00% |
| 800 MHZ Maintenance | 2,451,985 | 2,451,985 | 2,410,297 | 98.30% |
| Total Non-Departmental | 83,788,666 | 98,301,864 | 95,926,532 | 97.58% |
| TOTAL APPROPRIATIONS | \$ 284,421,736 | \$ 307,591,178 | \$ 296,129,790 | 96.27% |
| | | | | |
| Projected Fund Balance December 31 | \$ 131,899,994 | \$ 120,795,952 | | |
| | | | | |
| Fund Balance as of Report Date | | | \$ 135,517,097 | |

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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 2013 | | | | FY 2012 | |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 28,892,896 | \$ 28,892,896 | \$ 28,892,896 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 5,683,063 | \$ 5,718,349 | \$ 6,332,025 | 110.73% | \$ 6,529,557 | 119.99% |
| Intergovernmental | 18,817 | 18,817 | 25,284 | 134.37% | 17,746 | 94.31% |
| Investment Income | 21,244 | 21,244 | 19 | 0.09% | 34,546 | 139.38% |
| Other Financing Sources | 35,286 | - | - | - | 25,117,309 | 100.00% |
| Total Revenues without Use of Fund Balance | 5,758,410 | 5,758,410 | 6,357,328 | 110.40% | 31,699,158 | 103.58% |
| Use of Fund Balance | 19,814,419 | 19,814,419 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 25,572,829 | \$ 25,572,829 | \$ 6,357,328 | 24.86% | \$ 31,699,158 | 103.58% |
| Appropriations: | | | | | | |
| Debt Service | \$ 25,572,829 | \$ 25,572,829 | \$ 24,870,813 | 97.25% | \$ 5,475,041 | 99.08% |
| Other Financing Uses | - | - | - | - | 24,817,713 | 100.00% |
| TOTAL APPROPRIATIONS | \$ 25,572,829 | \$ 25,572,829 | \$ 24,870,813 | 97.25% | \$ 30,292,754 | 99.83% |
| Projected Fund Balance December 31 | \$ 9,078,477 | \$ 9,078,477 | | | | |
| Fund Balance as of Report Date | | | \$ 10,379,411 | | | |

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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 2013 | | | |
|---|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget |
| Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Taxes | \$ 5,487,822 | \$ 5,487,822 | \$ 5,047,042 | 91.97% |
| Licenses and Permits | 2,381,824 | 3,114,948 | 3,451,591 | 110.81% |
| Charges for Services | 336,730 | 336,961 | 427,241 | 126.79% |
| Investment Income | 3,000 | 3,000 | 2,178 | 72.60% |
| Miscellaneous | - | 3,170 | 4,120 | 129.97% |
| Other Financing Sources | 677,996 | 904,008 | 904,008 | 100.00% |
| Operating Transfer In - 3 Month Reserve | 2,859,512 | 2,859,512 | 2,859,512 | 100.00% |
| TOTAL REVENUES | <u>\$ 11,746,884</u> | <u>\$ 12,709,421</u> | <u>\$ 12,695,692</u> | 99.89% |
| Appropriations: | | | | |
| Planning and Development | \$ 5,964,351 | \$ 5,849,634 | \$ 4,988,555 | 85.28% |
| Police Services | 2,342,920 | 2,389,456 | 2,326,530 | 97.37% |
| Non-Departmental | 125,000 | 155,393 | 125,000 | 80.44% |
| Total Appropriations without Contribution to Fund Balance | 8,432,271 | 8,394,483 | 7,440,085 | 88.63% |
| Contribution to Fund Balance | 3,314,613 | 4,314,938 | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 11,746,884</u> | <u>\$ 12,709,421</u> | <u>\$ 7,440,085</u> | 58.54% |
| Projected Fund Balance December 31 | <u>\$ 3,314,613</u> | <u>\$ 4,314,938</u> | | |
| Fund Balance as of Report Date | | | <u>\$ 5,255,607</u> | |

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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 2013 | | | |
|---|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget |
| Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Taxes | \$ 65,285,292 | \$ 65,685,292 | \$ 67,121,949 | 102.19% |
| Licenses and Permits | 778,373 | 778,373 | 690,775 | 88.75% |
| Charges for Services | 13,850,660 | 14,572,660 | 15,621,798 | 107.20% |
| Investment Income | 33,750 | 33,750 | 17,975 | 53.26% |
| Contributions and Donations | - | 1,795 | 2,382 | 132.70% |
| Miscellaneous | 35,400 | 87,157 | 85,455 | 98.05% |
| Other Financing Sources | 5,406,582 | 8,035,624 | 8,035,625 | 100.00% |
| Operating Transfer In - 3 Month Reserve | 20,769,889 | 20,769,889 | 20,769,889 | 100.00% |
| TOTAL REVENUES | \$ 106,159,946 | \$ 109,964,540 | \$ 112,345,848 | 102.17% |
| Appropriations: | | | | |
| Planning and Development | \$ 597,429 | \$ 597,429 | \$ 579,530 | 97.00% |
| Fire and Emergency Services | 81,767,134 | 81,641,807 | 77,530,076 | 94.96% |
| Non-Departmental | 2,715,000 | 3,983,886 | 3,322,238 | 83.39% |
| Total Appropriations without Contribution to Fund Balance | 85,079,563 | 86,223,122 | 81,431,844 | 94.44% |
| Contribution to Fund Balance | 21,080,383 | 23,741,418 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 106,159,946 | \$ 109,964,540 | \$ 81,431,844 | 74.05% |
| Projected Fund Balance December 31 | \$ 21,080,383 | \$ 23,741,418 | | |
| Fund Balance as of Report Date | | | \$ 30,914,004 | |

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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 2013 | | | % Actual to Current Budget |
|--|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | |
| Fund Balance January 1 | \$ 820,000 | \$ 820,000 | \$ 820,000 | |
| Revenue: | | | | |
| Investment Income | \$ 1,200 | \$ 1,200 | \$ 2,865 | 238.75% |
| Total Revenues without Use of Fund Balance | 1,200 | 1,200 | 2,865 | 238.75% |
| Use of Fund Balance | 15,600 | 15,600 | - | 0.00% |
| TOTAL REVENUES | \$ 16,800 | \$ 16,800 | \$ 2,865 | 17.05% |
| Appropriations: | | | | |
| Loganville Emergency Medical Services | \$ 16,800 | \$ 16,800 | \$ 10,338 | 61.54% |
| TOTAL APPROPRIATIONS | \$ 16,800 | \$ 16,800 | \$ 10,338 | 61.54% |
| Projected Fund Balance December 31 | \$ 804,400 | \$ 804,400 | | |
| Fund Balance as of Report Date | | | \$ 812,527 | |

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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 2013 | | | |
|---|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget |
| Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Taxes | \$ 46,847,668 | \$ 49,414,098 | \$ 50,842,880 | 102.89% |
| Insurance Premium Taxes | 27,984,859 | 30,265,959 | 30,265,959 | 100.00% |
| Licenses and Permits | 4,306,401 | 4,306,401 | 3,751,317 | 87.11% |
| Charges for Services | 921,463 | 928,852 | 1,307,576 | 140.77% |
| Fines and Forfeitures | 9,134,646 | 9,134,646 | 9,247,028 | 101.23% |
| Investment Income | 33,750 | 33,750 | 27,653 | 81.93% |
| Contributions and Donations | - | 1,000 | 4,471 | 447.10% |
| Miscellaneous | 248,045 | 342,732 | 342,810 | 100.02% |
| Other Financing Sources | 2,051,372 | 4,017,814 | 4,017,814 | 100.00% |
| Operating Transfer In - 3 Month Reserve | 27,500,000 | 27,500,000 | 27,500,000 | 100.00% |
| TOTAL REVENUES | \$ 119,028,204 | \$ 125,945,252 | \$ 127,307,508 | 101.08% |
| Appropriations: | | | | |
| Planning and Development | \$ 697,900 | \$ 665,972 | \$ 618,930 | 92.94% |
| Police Services | 81,749,463 | 80,895,878 | 76,623,434 | 94.72% |
| Recorder's Court | 1,591,586 | 1,671,571 | 1,657,928 | 99.18% |
| Solicitor General | 672,812 | 672,812 | 608,829 | 90.49% |
| Clerk of Recorder's Court | 1,298,873 | 1,298,873 | 1,250,874 | 96.30% |
| Non-Departmental | 5,010,636 | 9,964,138 | 9,230,565 | 92.64% |
| Total Appropriations without Contribution to Fund Balance | 91,021,270 | 95,169,244 | 89,990,560 | 94.56% |
| Contribution to Fund Balance | 28,006,934 | 30,776,008 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 119,028,204 | \$ 125,945,252 | \$ 89,990,560 | 71.45% |
| Projected Fund Balance December 31 | \$ 28,006,934 | \$ 30,776,008 | | |
| Fund Balance as of Report Date | | | \$ 37,316,948 | |

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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 2013 | | | | FY 2012 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 14,399,068 | \$ 14,399,068 | \$ 14,399,068 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 23,356,746 | \$ 24,203,528 | \$ 24,046,033 | 99.35% | \$ 25,581,017 | 111.77% |
| Intergovernmental | 52,810 | 52,810 | 105,346 | 199.48% | 73,926 | 139.98% |
| Charges for Services | 3,935,559 | 3,772,050 | 3,363,301 | 89.16% | 3,551,328 | 87.37% |
| Investment Income | 11,250 | 11,250 | 10,533 | 93.63% | 11,267 | 177.99% |
| Contributions and Donations | 4,550 | 4,550 | 1,400 | 30.77% | 300 | 6.59% |
| Miscellaneous | 1,849,471 | 1,871,034 | 2,047,330 | 109.42% | 1,742,550 | 102.55% |
| Other Financing Sources | 346,782 | - | 6,062 | - | - | - |
| Total Revenues without Use of Fund Balance | 29,557,168 | 29,915,222 | 29,580,005 | 98.88% | 30,960,388 | 107.82% |
| Use of Fund Balance | - | 287,527 | - | 0.00% | - | - |
| TOTAL REVENUES | <u>\$ 29,557,168</u> | <u>\$ 30,202,749</u> | <u>\$ 29,580,005</u> | 97.94% | <u>\$ 30,960,388</u> | 107.82% |
| Appropriations: | | | | | | |
| Community Services | \$ 27,944,567 | \$ 30,051,581 | \$ 29,122,026 | 96.91% | \$ 26,577,786 | 94.03% |
| Non-Departmental | - | 14,856 | - | 0.00% | - | - |
| Support Services | 136,312 | 136,312 | 128,423 | 94.21% | 127,571 | 98.90% |
| Total Appropriations without Contribution to Fund Balance | 28,080,879 | 30,202,749 | 29,250,449 | 96.85% | 26,705,357 | 94.05% |
| Contribution to Fund Balance | 1,476,289 | - | - | - | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 29,557,168</u> | <u>\$ 30,202,749</u> | <u>\$ 29,250,449</u> | 96.85% | <u>\$ 26,705,357</u> | 93.00% |
| Projected Fund Balance December 31 | \$ 15,875,357 | \$ 14,111,541 | | | | |
| Fund Balance as of Report Date | | | \$ 14,728,624 | | | |

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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 2013 | | | | FY 2012 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 1,147,852 | \$ 1,147,852 | \$ 1,147,852 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 115,904 | \$ 115,904 | \$ 118,272 | 102.04% | \$ 117,341 | 102.14% |
| Investment Income | 1,500 | 1,500 | 1,092 | 72.80% | - | 0.00% |
| TOTAL REVENUES | \$ 117,404 | \$ 117,404 | \$ 119,364 | 101.67% | \$ 117,341 | 102.14% |
| Appropriations: | | | | | | |
| Transportation | \$ 62,272 | \$ 62,272 | \$ 61,087 | 98.10% | \$ 53,015 | 90.85% |
| Total Appropriations without Contribution to Fund Balance | 62,272 | 62,272 | 61,087 | 98.10% | 53,015 | 90.85% |
| Contribution to Fund Balance | 55,132 | 55,132 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 117,404 | \$ 117,404 | \$ 61,087 | 52.03% | \$ 53,015 | 46.15% |
| Projected Fund Balance December 31 | \$ 1,202,984 | \$ 1,202,984 | | | | |
| Fund Balance as of Report Date | | | \$ 1,206,129 | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 2,980,705 | \$ 2,980,705 | \$ 2,980,705 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 6,961,294 | \$ 6,961,825 | \$ 6,792,245 | 97.56% | \$ 6,278,745 | 101.81% |
| Investment Income | 4,500 | 4,500 | 955 | 21.22% | 1,650 | 45.43% |
| Total Revenues without Use of Fund Balance | 6,965,794 | 6,966,325 | 6,793,200 | 97.51% | 6,280,395 | 101.78% |
| Use of Fund Balance | 456,046 | 455,995 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 7,421,840 | \$ 7,422,320 | \$ 6,793,200 | 91.52% | \$ 6,280,395 | 84.63% |
| Appropriations: | | | | | | |
| Transportation | \$ 7,421,840 | \$ 7,422,320 | \$ 6,614,334 | 89.11% | \$ 6,707,373 | 90.39% |
| TOTAL APPROPRIATIONS | \$ 7,421,840 | \$ 7,422,320 | \$ 6,614,334 | 89.11% | \$ 6,707,373 | 90.39% |
| Projected Fund Balance December 31 | \$ 2,524,659 | \$ 2,524,710 | | | | |
| Fund Balance as of Report Date | | | \$ 3,159,571 | | | |

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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 2013 | | | |
|--|------------------------|--|---------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget |
| Fund Balance January 1 | \$ 1,309,410 | \$ 1,309,410 | \$ 1,309,410 | |
| Revenues: | | | | |
| Charges for Services | \$ 832,275 | \$ 707,275 | \$ 674,651 | 95.39% |
| Investment Income | 338 | 338 | 1,543 | 456.51% |
| Total Revenues without Use of Fund Balance | 832,613 | 707,613 | 676,194 | 95.56% |
| Use of Fund Balance | 1,132,199 | 1,257,199 | - | 0.00% |
| TOTAL REVENUES | \$ 1,964,812 | \$ 1,964,812 | \$ 676,194 | 34.42% |
| Appropriations: | | | | |
| Clerk of Court | \$ 1,964,812 | \$ 1,964,812 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 1,964,812 | \$ 1,964,812 | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 177,211 | \$ 52,211 | | |
| Fund Balance as of Report Date | | | \$ 1,985,604 | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 47,282 | \$ 47,282 | \$ 47,282 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 43,500 | \$ 48,500 | \$ 67,488 | 139.15% | \$ 43,004 | 80.77% |
| Miscellaneous | 6,122 | 6,508 | 17,259 | 265.20% | 4,492 | 78.03% |
| Total Revenues without Use of Fund Balance | 49,622 | 55,008 | 84,747 | 154.06% | 47,496 | 80.42% |
| Use of Fund Balance | 19,772 | 19,386 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 69,394 | \$ 74,394 | \$ 84,747 | 113.92% | \$ 47,496 | 80.72% |
| Appropriations: | | | | | | |
| Corrections | \$ 69,394 | \$ 74,394 | \$ 61,901 | 83.21% | \$ 62,762 | 63.23% |
| TOTAL APPROPRIATIONS | \$ 69,394 | \$ 74,394 | \$ 61,901 | 83.21% | \$ 62,762 | 63.23% |
| Projected Fund Balance December 31 | \$ 27,510 | \$ 27,896 | | | | |
| Fund Balance as of Report Date | | | \$ 70,128 | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 1,422,804 | \$ 1,422,804 | \$ 1,422,804 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ 875,073 | \$ 875,073 | \$ 817,379 | 93.41% | \$ 715,156 | 94.92% |
| Investment Income | 1,481 | 1,481 | 1,322 | 89.26% | 1,391 | 77.82% |
| Miscellaneous | - | 1,280 | 2,064 | 161.25% | 1,562 | 133.17% |
| Other Financing Sources | - | - | - | - | 101,011 | 100.00% |
| Total Revenues without Use of Fund Balance | 876,554 | 877,834 | 820,765 | 93.50% | 819,120 | 95.53% |
| Use of Fund Balance | 298,929 | 243,094 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 1,175,483</u> | <u>\$ 1,120,928</u> | <u>\$ 820,765</u> | 73.22% | <u>\$ 819,120</u> | 78.12% |
| Appropriations: | | | | | | |
| District Attorney | \$ 433,311 | \$ 445,066 | \$ 442,062 | 99.33% | \$ 260,583 | 68.79% |
| Solicitor General | 742,172 | 675,862 | 520,125 | 76.96% | 487,013 | 77.86% |
| TOTAL APPROPRIATIONS | <u>\$ 1,175,483</u> | <u>\$ 1,120,928</u> | <u>\$ 962,187</u> | 85.84% | <u>\$ 747,596</u> | 74.17% |
| Projected Fund Balance December 31 | <u>\$ 1,123,875</u> | <u>\$ 1,179,710</u> | | | | |
| Fund Balance as of Report Date | | | <u>\$ 1,281,382</u> | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 449,407 | \$ 449,407 | \$ 449,407 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 116,746 | \$ 116,747 | 100.00% | \$ 19,623 | 100.01% |
| Investment Income | 511 | 511 | 493 | 96.48% | 533 | 100.19% |
| Miscellaneous Revenue | - | - | 2,906 | - | - | - |
| Total Revenues without Use of Fund Balance | 511 | 117,257 | 120,146 | 102.46% | 20,156 | 100.01% |
| Use of Fund Balance | 204,489 | 204,489 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 205,000 | \$ 321,746 | \$ 120,146 | 37.34% | \$ 20,156 | 9.81% |
| Appropriations: | | | | | | |
| District Attorney | \$ 205,000 | \$ 321,746 | \$ 114,450 | 35.57% | \$ 99,258 | 48.29% |
| TOTAL APPROPRIATIONS | \$ 205,000 | \$ 321,746 | \$ 114,450 | 35.57% | \$ 99,258 | 48.29% |
| Projected Fund Balance December 31 | \$ 244,918 | \$ 244,918 | | | | |
| Fund Balance as of Report Date | | | \$ 455,103 | | | |

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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 2013 | | | | FY 2012 | |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 29,416,800 | \$ 29,416,800 | \$ 29,416,800 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 14,082,774 | \$ 14,082,774 | \$ 12,628,655 | 89.67% | \$ 11,320,103 | 102.74% |
| Investment Income | 58,657 | 58,657 | 125,849 | 214.55% | 191,206 | 126.92% |
| Miscellaneous | - | 4,400 | 7,054 | 160.32% | 8,564 | 108.60% |
| Total Revenues without Use of Fund Balance | 14,141,431 | 14,145,831 | 12,761,558 | 90.21% | 11,519,873 | 103.07% |
| Use of Fund Balance | 2,084,029 | 2,496,050 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 16,225,460 | \$ 16,641,881 | \$ 12,761,558 | 76.68% | \$ 11,519,873 | 56.05% |
| Appropriations: | | | | | | |
| Police Services | \$ 13,725,460 | \$ 13,193,934 | \$ 11,508,359 | 87.22% | \$ 15,385,995 | 74.86% |
| Non-Departmental | 2,500,000 | 3,447,947 | 3,133,742 | 90.89% | - | - |
| TOTAL APPROPRIATIONS | \$ 16,225,460 | \$ 16,641,881 | \$ 14,642,101 | 87.98% | \$ 15,385,995 | 74.86% |
| Projected Fund Balance December 31 | \$ 27,332,771 | \$ 26,920,750 | | | | |
| Fund Balance as of Report Date | | | \$ 27,536,257 | | | |

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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 2013 | | | | FY 2012 | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 107,916 | \$ 107,916 | \$ 107,916 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 67,834 | \$ 67,849 | \$ 55,383 | 81.63% | \$ 66,218 | 85.57% |
| Investment Income | 15 | - | - | - | 9 | 25.00% |
| TOTAL REVENUES | <u>\$ 67,849</u> | <u>\$ 67,849</u> | <u>\$ 55,383</u> | 81.63% | <u>\$ 66,227</u> | 85.54% |
| Appropriations: | | | | | | |
| Juvenile Court | \$ 67,849 | \$ 67,849 | \$ 59,956 | 88.37% | \$ 70,089 | 65.91% |
| TOTAL APPROPRIATIONS | <u>\$ 67,849</u> | <u>\$ 67,849</u> | <u>\$ 59,956</u> | 88.37% | <u>\$ 70,089</u> | 65.91% |
| Projected Fund Balance December 31 | \$ 107,916 | \$ 107,916 | | | | |
| Fund Balance as of Report Date | | | \$ 103,343 | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 3,403,191 | \$ 3,403,191 | \$ 3,403,191 | | | |
| Revenue: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 208,645 | \$ 208,645 | 100.00% | \$ 124,234 | 101.15% |
| Total Revenues without Use of Fund Balance | - | 208,645 | 208,645 | 100.00% | 124,234 | 101.15% |
| Use of Fund Balance | 1,224,550 | 1,238,860 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,224,550 | \$ 1,447,505 | \$ 208,645 | 14.41% | \$ 124,234 | 6.77% |
| Appropriations: | | | | | | |
| Police Special Investigation Operations | \$ 1,224,550 | \$ 1,447,505 | \$ 558,600 | 38.59% | \$ 566,869 | 30.91% |
| TOTAL APPROPRIATIONS | \$ 1,224,550 | \$ 1,447,505 | \$ 558,600 | 38.59% | \$ 566,869 | 30.91% |
| Projected Fund Balance December 31 | \$ 2,178,641 | \$ 2,164,331 | | | | |
| Fund Balance as of Report Date | | | \$ 3,053,236 | | | |

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POLICE SPECIAL TREASURY FUND (071)

The Police 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 2013 | | | FY 2012 | | |
|------------------------------------|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 71,677 | \$ 71,677 | \$ 71,677 | | | |
| Revenue: | | | | | | |
| Use of Fund Balance | \$ 695 | \$ 71,677 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL REVENUES | \$ 695 | \$ 71,677 | \$ - | 0.00% | \$ - | 0.00% |
| Appropriations: | | | | | | |
| Police Services | \$ 695 | \$ 71,677 | \$ 71,677 | 100.00% | \$ 193,263 | 73.14% |
| TOTAL APPROPRIATIONS | \$ 695 | \$ 71,677 | \$ 71,677 | 100.00% | \$ 193,263 | 73.14% |
| Projected Fund Balance December 31 | \$ 70,982 | \$ - | | | | |
| Fund Balance as of Report Date | | | \$ - | | | |

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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 2013 | | | | FY 2012 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 3,066,061 | \$ 3,066,061 | \$ 3,066,061 | | | |
| Revenue: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 495,628 | \$ 496,821 | 100.24% | \$ 459,766 | 100.00% |
| Miscellaneous | - | 814 | 1,609 | 197.67% | 2,489 | 497.80% |
| Other Financing Sources | - | - | 230,976 | - | - | - |
| Total Revenues without Use of Fund Balance | - | 496,442 | 729,406 | 146.93% | 462,255 | 100.43% |
| Use of Fund Balance | 1,159,009 | 797,419 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 1,159,009</u> | <u>\$ 1,293,861</u> | <u>\$ 729,406</u> | 56.37% | <u>\$ 462,255</u> | 39.71% |
| Appropriations: | | | | | | |
| Police Services | \$ 1,159,009 | \$ 1,293,861 | \$ 792,921 | 61.28% | \$ 339,389 | 29.16% |
| TOTAL APPROPRIATIONS | <u>\$ 1,159,009</u> | <u>\$ 1,293,861</u> | <u>\$ 792,921</u> | 61.28% | <u>\$ 339,389</u> | 29.16% |
| Projected Fund Balance December 31 | <u>\$ 1,907,052</u> | <u>\$ 2,268,642</u> | | | | |
| Fund Balance as of Report Date | | | <u>\$ 3,002,546</u> | | | |

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SHERIFF INMATE FUND (090)

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

| | FY 2013 | | | % Actual to Current Budget | FY 2012 | |
|--|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 1,819,899 | \$ 1,819,899 | \$ 1,819,899 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 415,648 | \$ 415,648 | \$ 493,089 | 118.63% | \$ 435,029 | 116.29% |
| Total Revenues without Use of Fund Balance | 415,648 | 415,648 | 493,089 | 118.63% | 435,029 | 116.29% |
| Use of Fund Balance | 120,000 | 120,000 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 535,648 | \$ 535,648 | \$ 493,089 | 92.05% | \$ 435,029 | 116.29% |
| Appropriations: | | | | | | |
| Sheriff Inmate Store Operations | \$ 535,648 | \$ 535,648 | \$ 246,496 | 46.02% | \$ 234,168 | 62.59% |
| TOTAL APPROPRIATIONS | \$ 535,648 | \$ 535,648 | \$ 246,496 | 46.02% | \$ 234,168 | 62.59% |
| Projected Fund Balance December 31 | \$ 1,699,899 | \$ 1,699,899 | | | | |
| Fund Balance as of Report Date | | | \$ 2,066,492 | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 218,443 | \$ 218,443 | \$ 218,443 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 68,978 | \$ 68,979 | 100.00% | \$ 84,260 | 100.00% |
| Investment Income | 290 | 290 | 220 | 75.86% | 232 | 148.72% |
| Miscellaneous | - | - | - | - | 180 | - |
| Other Financing Sources | - | - | - | - | 7,098 | - |
| Total Revenues without Use of Fund Balance | 290 | 69,268 | 69,199 | 99.90% | 91,770 | 108.71% |
| Use of Fund Balance | 149,710 | 199,710 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 150,000 | \$ 268,978 | \$ 69,199 | 25.73% | \$ 91,770 | 32.25% |
| Appropriations: | | | | | | |
| Sheriff Special Operations | \$ 150,000 | \$ 268,978 | \$ 122,934 | 45.70% | \$ 75,058 | 26.38% |
| TOTAL APPROPRIATIONS | \$ 150,000 | \$ 268,978 | \$ 122,934 | 45.70% | \$ 75,058 | 26.38% |
| Projected Fund Balance December 31 | \$ 68,733 | \$ 18,733 | | | | |
| 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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 846,647 | \$ 846,647 | \$ 846,647 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 216,275 | \$ 216,275 | 100.00% | \$ 288,371 | 100.00% |
| Investment Income | 662 | 662 | 762 | 115.11% | 881 | 25.14% |
| Other Financing Sources | - | - | - | - | 729 | - |
| Total Revenues without Use of Fund Balance | 662 | 216,937 | 217,037 | 100.05% | 289,981 | 99.35% |
| Use of Fund Balance | 249,338 | 846,638 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 250,000 | \$ 1,063,575 | \$ 217,037 | 20.41% | \$ 289,981 | 26.57% |
| Appropriations: | | | | | | |
| Sheriff Special Operations | \$ 250,000 | \$ 1,063,575 | \$ 409,944 | 38.54% | \$ 270,195 | 24.76% |
| TOTAL APPROPRIATIONS | \$ 250,000 | \$ 1,063,575 | \$ 409,944 | 38.54% | \$ 270,195 | 24.76% |
| Projected Fund Balance December 31 | \$ 597,309 | \$ 9 | | | | |
| Fund Balance as of Report Date | | | \$ 653,740 | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 164,109 | \$ 164,109 | \$ 164,109 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ 141 | \$ 141 | \$ 164 | 116.31% | \$ 164 | 151.85% |
| Total Revenues without Use of Fund Balance | 141 | 141 | 164 | 116.31% | 164 | 151.85% |
| Use of Fund Balance | 149,859 | 149,859 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 150,000 | \$ 150,000 | \$ 164 | 0.11% | \$ 164 | 0.10% |
| Appropriations: | | | | | | |
| Sheriff Special Operations | \$ 150,000 | \$ 150,000 | \$ 4,807 | 3.20% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 150,000 | \$ 150,000 | \$ 4,807 | 3.20% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 14,250 | \$ 14,250 | | | | |
| 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 2013 | | | | FY 2012 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 1,040,858 | \$ 1,040,858 | \$ 1,040,858 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 800,000 | \$ 800,000 | \$ 974,569 | 121.82% | \$ 933,081 | 124.41% |
| Intergovernmental | 400,000 | 400,000 | 400,000 | 100.00% | 400,000 | 100.00% |
| Charges for Services | 981,052 | 981,052 | 1,004,112 | 102.35% | 993,023 | 105.84% |
| Miscellaneous | - | - | 117 | - | - | - |
| TOTAL REVENUES | \$ 2,181,052 | \$ 2,181,052 | \$ 2,378,798 | 109.07% | \$ 2,326,104 | 111.38% |
| Appropriations: | | | | | | |
| Financial Services | \$ 63,962 | \$ 39,030 | \$ 38,970 | 99.85% | \$ - | - |
| Stadium Debt | 2,117,090 | 2,117,090 | 2,116,890 | 99.99% | 2,146,117 | 99.23% |
| Total Appropriations without Contribution to Fund Balance | 2,181,052 | 2,156,120 | 2,155,860 | 99.99% | 2,146,117 | 99.23% |
| Contribution to Fund Balance | - | 24,932 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 2,181,052 | \$ 2,181,052 | \$ 2,155,860 | 98.84% | \$ 2,146,117 | 99.23% |

Projected Fund Balance December 31

| | |
|--------------|--------------|
| \$ 1,040,858 | \$ 1,065,790 |
|--------------|--------------|

Fund Balance as of Report Date

| |
|--------------|
| \$ 1,263,796 |
|--------------|

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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 2013 | | | | FY 2012 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 62,307 | \$ 62,307 | \$ 62,307 | | | |
| Revenues: | | | | | | |
| Licenses and Permits | \$ 12,120 | \$ 12,120 | \$ 51,416 | 424.22% | \$ 2,000 | 7.41% |
| Total Revenues without Use of Fund Balance | <u>12,120</u> | <u>12,120</u> | <u>51,416</u> | <u>424.22%</u> | <u>2,000</u> | <u>7.41%</u> |
| Use of Fund Balance | 17,880 | 17,880 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 30,000</u> | <u>\$ 30,000</u> | <u>\$ 51,416</u> | <u>171.39%</u> | <u>\$ 2,000</u> | <u>6.53%</u> |
| Appropriations: | | | | | | |
| Planning and Development | \$ 30,000 | \$ 30,000 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 30,000</u> | <u>\$ 30,000</u> | <u>\$ -</u> | <u>0.00%</u> | <u>\$ -</u> | <u>0.00%</u> |
| Projected Fund Balance December 31 | <u>\$ 44,427</u> | <u>\$ 44,427</u> | | | | |
| Fund Balance as of Report Date | | | <u>\$ 113,723</u> | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Fund Balance January 1 | \$ 6,398,179 | \$ 6,398,179 | \$ 6,398,179 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 6,606,080 | \$ 6,756,080 | \$ 7,467,785 | 110.53% | \$ 6,586,661 | 102.77% |
| Charges for Services | 100 | 100 | - | 0.00% | - | 0.00% |
| Investment Income | 8,616 | 8,616 | 5,652 | 65.60% | 17,350 | 89.43% |
| Total Revenues without Use of Fund Balance | 6,614,796 | 6,764,796 | 7,473,437 | 110.48% | 6,604,011 | 102.72% |
| Use of Fund Balance | 460,066 | 547,246 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 7,074,862 | \$ 7,312,042 | \$ 7,473,437 | 102.21% | \$ 6,604,011 | 93.16% |
| Appropriations: | | | | | | |
| Tourism | \$ 2,134,407 | \$ 2,371,587 | \$ 2,070,390 | 87.30% | \$ 1,978,695 | 92.47% |
| Gwinnett Center Debt | 4,940,455 | 4,940,455 | 4,940,455 | 100.00% | 4,949,255 | 100.00% |
| TOTAL APPROPRIATIONS | \$ 7,074,862 | \$ 7,312,042 | \$ 7,010,845 | 95.88% | \$ 6,927,950 | 97.73% |
| Projected Fund Balance December 31 | \$ 5,938,113 | \$ 5,850,933 | | | | |
| Fund Balance as of Report Date | | | \$ 6,860,771 | | | |

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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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 558,788 | \$ 558,788 | \$ 558,788 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 139,000 | \$ 139,000 | \$ 153,253 | 110.25% | \$ 141,705 | 134.96% |
| Miscellaneous - Rents | 741,250 | 697,192 | 705,219 | 101.15% | 734,413 | 101.66% |
| Total Revenues without Use of Net Position | 880,250 | 836,192 | 858,472 | 102.66% | 876,118 | 105.89% |
| Use of Net Position | - | 8,373 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 880,250 | \$ 844,565 | \$ 858,472 | 101.65% | \$ 876,118 | 105.89% |
| Appropriations: | | | | | | |
| Transportation* | \$ 844,565 | \$ 844,565 | \$ 763,815 | 90.44% | \$ 720,502 | 86.77% |
| Total Appropriations without Working Capital Reserve | 844,565 | 844,565 | 763,815 | 90.44% | 720,502 | 86.77% |
| Working Capital Reserve | 35,685 | - | - | - | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 880,250 | \$ 844,565 | \$ 763,815 | 90.44% | \$ 720,502 | 86.77% |
| Projected Net Position December 31 | \$ 594,473 | \$ 550,415 | | | | |
| Net Position as of Report Date | | | \$ 653,445 | | | |

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013 | | | | FY 2012 | |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 1,156,285 | \$ 1,156,285 | \$ 1,156,285 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 4,221,568 | \$ 4,201,568 | \$ 3,604,398 | 85.79% | \$ 3,862,307 | 90.40% |
| Investment Income | 3,159 | 3,159 | 2,438 | 77.18% | 2,823 | 59.86% |
| Miscellaneous | 26,375 | 26,836 | 386,253 | 1439.31% | 148,413 | 54.04% |
| Other Financing Sources | 2,765,574 | 2,785,574 | 2,765,574 | 99.28% | 3,200,000 | 100.00% |
| Total Revenues without Use of Net Position | 7,016,676 | 7,017,137 | 6,758,663 | 96.32% | 7,213,543 | 93.06% |
| Use of Net Position | 750,000 | 744,206 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 7,766,676 | \$ 7,761,343 | \$ 6,758,663 | 87.08% | \$ 7,213,543 | 93.02% |
| Appropriations: | | | | | | |
| Financial Services | \$ 73,550 | \$ 73,550 | \$ 66,034 | 89.78% | \$ 65,471 | 97.24% |
| Transportation | 7,693,126 | 7,687,793 | 7,162,630 | 93.17% | 6,794,742 | 88.39% |
| TOTAL APPROPRIATIONS | \$ 7,766,676 | \$ 7,761,343 | \$ 7,228,664 | 93.14% | \$ 6,860,213 | 88.47% |
| Projected Net Position December 31 | \$ 406,285 | \$ 412,079 | | | | |
| Net Position as of Report Date | | | \$ 686,284 | | | |

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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.

| | FY 2013 | | | | FY 2012 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 7,012,078 | \$ 7,012,078 | \$ 7,012,078 | | | |
| Revenues: | | | | | | |
| Taxes (Non-exclusive Franchise Fees) | \$ 764,000 | \$ 764,000 | \$ 760,023 | 99.48% | \$ 131,965 | 105.40% |
| Charges for Services | 42,003,740 | 42,003,740 | 42,987,591 | 102.34% | 42,864,424 | 103.97% |
| Investment Income | 215,000 | 215,000 | 186,544 | 86.76% | 209,188 | 100.91% |
| Miscellaneous | 1,050 | 1,542 | 664 | 43.06% | 746 | 45.02% |
| TOTAL REVENUES | \$ 42,983,790 | \$ 42,984,282 | \$ 43,934,822 | 102.21% | \$ 43,206,323 | 103.95% |
| Appropriations: | | | | | | |
| Financial Services | \$ - | \$ - | \$ - | - | \$ 40,172,647 | 98.10% |
| Support Services* | 1,823,484 | 1,919,021 | 1,602,871 | 83.53% | - | - |
| Non-Departmental | - | 5,837 | - | 0.00% | - | - |
| Payments to Haulers | 39,929,868 | 39,929,868 | 39,664,605 | 99.34% | - | - |
| Total Appropriations without Working Capital Reserve | 41,753,352 | 41,854,726 | 41,267,476 | 98.60% | 40,172,647 | 98.10% |
| Working Capital Reserve | 1,230,438 | 1,129,556 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 42,983,790 | \$ 42,984,282 | \$ 41,267,476 | 96.01% | \$ 40,172,647 | 96.65% |
| Projected Net Position December 31 | \$ 8,242,516 | \$ 8,141,634 | | | | |
| Net Position as of Report Date | | | \$ 9,679,424 | | | |

* Solid Waste operations moved to the Support Services Department beginning fiscal year 2013 and hauler payments have been moved to a separate reporting line. This line item also includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013 | | | | FY 2012 | |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 7,425,648 | \$ 7,425,648 | \$ 7,425,648 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 30,314,277 | \$ 30,314,277 | \$ 31,004,093 | 102.28% | \$ 31,110,151 | 102.51% |
| Investment Income | 16,500 | 16,500 | 11,396 | 69.07% | 13,809 | 128.96% |
| Miscellaneous | 17,000 | 19,014 | 29,450 | 154.89% | 122,497 | 924.92% |
| Other Financing Sources | - | - | - | - | 20,213 | - |
| TOTAL REVENUES | <u>\$ 30,347,777</u> | <u>\$ 30,349,791</u> | <u>\$ 31,044,939</u> | 102.29% | <u>\$ 31,266,670</u> | 102.93% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 419,749 | \$ 471,181 | \$ 420,383 | 89.22% | \$ 380,848 | 93.49% |
| Water Resources* | 29,779,881 | 29,552,551 | 29,273,073 | 99.05% | 28,353,938 | 95.43% |
| Non-Departmental | 75,000 | 86,792 | 75,000 | 86.41% | - | - |
| Total Appropriations without Working Capital Reserve | <u>30,274,630</u> | <u>30,110,524</u> | <u>29,768,456</u> | 98.86% | <u>28,734,786</u> | 95.40% |
| Working Capital Reserve | 73,147 | 239,267 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 30,347,777</u> | <u>\$ 30,349,791</u> | <u>\$ 29,768,456</u> | 98.08% | <u>\$ 28,734,786</u> | 94.60% |
| Projected Net Position December 31 | <u>\$ 7,498,795</u> | <u>\$ 7,664,915</u> | | | | |
| Net Position as of Report Date | | | <u>\$ 8,702,131</u> | | | |

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013 | | | | FY 2012 | |
|---|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 23,598,854 | \$ 23,598,854 | \$ 23,598,854 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 287,467,000 | \$ 282,377,000 | \$ 274,681,857 | 97.27% | \$ 269,998,086 | 98.84% |
| Investment Income | 50,000 | 50,000 | 52,286 | 104.57% | 65,723 | 138.08% |
| Contributions and Donations | 7,022,000 | 12,000,000 | 15,679,213 | 130.66% | 10,161,210 | 181.77% |
| Miscellaneous | 475,000 | 605,557 | 571,283 | 94.34% | 1,291,057 | 104.92% |
| Other Financing Sources | - | - | 1,859,193 | - | 139,842 | - |
| Total Revenues without Use of Net Position | 295,014,000 | 295,032,557 | 292,843,832 | 99.26% | 11,657,832 | 93.06% |
| Use of Net Position | - | 6,688,107 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 295,014,000 | \$ 301,720,664 | \$ 292,843,832 | 97.06% | \$ 281,655,918 | 100.58% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 1,198,982 | \$ 1,198,982 | \$ 1,184,728 | 98.81% | \$ 1,044,465 | 91.97% |
| Water Resources* | 291,487,665 | 290,263,474 | 273,549,737 | 94.24% | 271,797,058 | 95.67% |
| Non-Departmental | 100,000 | 10,258,208 | 10,100,000 | 98.46% | - | - |
| Total Appropriations without Working Capital Reserve | 292,786,647 | 301,720,664 | 284,834,465 | 94.40% | 272,841,523 | 95.66% |
| Working Capital Reserve | 2,227,353 | - | - | - | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 295,014,000 | \$ 301,720,664 | \$ 284,834,465 | 94.40% | \$ 272,841,523 | 95.66% |
| Projected Net Position December 31 | \$ 25,826,207 | \$ 23,598,854 | | | | |
| Net Position as of Report Date | | | \$ 31,608,221 | | | |

* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

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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 2013 | | | | FY 2012 | |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 4,675,075 | \$ 4,675,075 | \$ 4,675,075 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 49,727,737 | \$ 49,719,965 | \$ 49,720,067 | 100.00% | \$ 51,383,100 | 100.04% |
| Miscellaneous | 1,555,049 | 1,605,309 | 1,592,859 | 99.22% | 1,794,151 | 101.08% |
| Other Financing Sources | - | 850,000 | 850,000 | 100.00% | - | 0.00% |
| TOTAL REVENUES | \$ 51,282,786 | \$ 52,175,274 | \$ 52,162,926 | 99.98% | \$ 53,177,251 | 100.08% |
| Appropriations: | | | | | | |
| County Administration | \$ 4,187,203 | \$ 4,124,115 | \$ 3,355,762 | 81.37% | \$ 3,915,595 | 90.77% |
| Financial Services | 7,342,764 | 7,157,308 | 6,565,544 | 91.73% | 7,225,819 | 98.40% |
| Human Resources | 2,885,770 | 2,706,675 | 2,622,686 | 96.90% | 2,720,997 | 87.78% |
| Information Technology | 23,817,744 | 23,382,507 | 21,520,813 | 92.04% | 25,003,881 | 93.82% |
| Law | 1,892,702 | 1,787,905 | 1,528,401 | 85.49% | 1,640,378 | 86.06% |
| Support Services | 8,783,012 | 8,570,313 | 8,209,739 | 95.79% | 8,081,823 | 94.03% |
| Non-Departmental | 915,000 | 968,061 | 242,133 | 25.01% | 131,808 | 15.43% |
| Total Appropriations without Working Capital Reserve | 49,824,195 | 48,696,884 | 44,045,078 | 90.45% | 48,720,301 | 92.34% |
| Working Capital Reserve | 1,458,591 | 3,478,390 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 51,282,786 | \$ 52,175,274 | \$ 44,045,078 | 84.42% | \$ 48,720,301 | 91.69% |
| Projected Net Position December 31 | \$ 6,133,666 | \$ 8,153,465 | | | | |
| Net Position as of Report Date | | | \$ 12,792,923 | | | |

YTD financial report 2013 gwinnettcountry

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 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 1,693,044 | \$ 1,693,044 | \$ 1,693,044 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 1,000,022 | \$ 1,000,022 | \$ 1,000,022 | 100.00% | \$ 799,999 | 100.00% |
| Investment Income | 2,250 | 2,250 | 6,779 | 301.29% | 1,466 | 145.44% |
| Total Revenues without Use of Net Position | 1,002,272 | 1,002,272 | 1,006,801 | 100.45% | 801,465 | 100.06% |
| Use of Net Position | 48,454 | 998,454 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,050,726 | \$ 2,000,726 | \$ 1,006,801 | 50.32% | \$ 801,465 | 94.32% |
| Appropriations: | | | | | | |
| Financial Services | \$ 1,050,726 | \$ 2,000,726 | \$ 930,116 | 46.49% | \$ 709,341 | 83.48% |
| TOTAL APPROPRIATIONS | \$ 1,050,726 | \$ 2,000,726 | \$ 930,116 | 46.49% | \$ 709,341 | 83.48% |
| Projected Net Position December 31 | \$ 1,644,590 | \$ 694,590 | | | | |
| Net Position as of Report Date | | | \$ 1,769,729 | | | |

YTD financial report 2013 gwinnettcountry

FLEET MANAGEMENT FUND (610)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 1,117,564 | \$ 1,117,564 | \$ 1,117,564 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 5,807,286 | \$ 5,805,953 | \$ 5,985,290 | 103.09% | \$ 5,470,691 | 94.04% |
| Miscellaneous | 298,000 | 349,463 | 420,193 | 120.24% | 344,283 | 100.91% |
| TOTAL REVENUES | \$ 6,105,286 | \$ 6,155,416 | \$ 6,405,483 | 104.06% | \$ 5,814,974 | 94.42% |
| Appropriations: | | | | | | |
| Support Services | \$ 5,817,747 | \$ 5,785,932 | \$ 5,626,339 | 97.24% | \$ 5,515,244 | 93.60% |
| Non-Departmental | - | 5,718 | - | 0.00% | - | - |
| Total Appropriations without Working Capital Reserve | 5,817,747 | 5,791,650 | 5,626,339 | 97.15% | 5,515,244 | 93.60% |
| Working Capital Reserve | 287,539 | 363,766 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 6,105,286 | \$ 6,155,416 | \$ 5,626,339 | 91.40% | \$ 5,515,244 | 89.55% |
| Projected Net Position December 31 | \$ 1,405,103 | \$ 1,481,330 | | | | |
| Net Position as of Report Date | | | \$ 1,896,708 | | | |

YTD financial report 2013 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 2013 | | | | FY 2012 | |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 27,217,386 | \$ 27,217,386 | \$ 27,217,386 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 36,170,535 | \$ 45,623,677 | \$ 43,779,946 | 95.96% | \$ 42,860,059 | 91.46% |
| Investment Income | 109,065 | 109,065 | 110,219 | 101.06% | 141,908 | 86.91% |
| Miscellaneous | - | 100,000 | 266,339 | 266.34% | 197,768 | 395.98% |
| Other Financing Sources | - | 24,722 | 24,722 | 100.00% | 24,722 | 100.00% |
| Total Revenues without Use of Net Position | 36,279,600 | 45,857,464 | 44,181,226 | 96.34% | 43,224,457 | 91.84% |
| Use of Net Position | 5,300,282 | - | - | - | - | 0.00% |
| TOTAL REVENUES | \$ 41,579,882 | \$ 45,857,464 | \$ 44,181,226 | 96.34% | \$ 43,224,457 | 81.76% |
| Appropriations: | | | | | | |
| Human Resources | \$ 41,579,882 | \$ 42,481,904 | \$ 39,920,136 | 93.97% | \$ 40,652,723 | 99.40% |
| Total Appropriations without Working Capital Reserve | 41,579,882 | 42,481,904 | 39,920,136 | 93.97% | 40,652,723 | 99.40% |
| Working Capital Reserve | - | 3,375,560 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 41,579,882 | \$ 45,857,464 | \$ 39,920,136 | 87.05% | \$ 40,652,723 | 93.59% |
| Projected Net Position December 31 | \$ 21,917,104 | \$ 30,592,946 | | | | |
| Net Position as of Report Date | | | \$ 31,478,476 | | | |

YTD financial report 2013 gwinnettcountry

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.

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 23,582,286 | \$ 23,582,286 | \$ 23,582,286 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 4,328,194 | \$ 4,328,194 | \$ 4,328,194 | 100.00% | \$ 13,365,000 | 100.00% |
| Investment Income | 45,500 | 45,500 | 97,621 | 214.55% | 47,406 | 118.51% |
| Miscellaneous | - | 18,654 | 20,275 | 108.69% | 9,953 | 171.22% |
| Other Financing Sources | - | 1,855 | 1,855 | 100.00% | 1,855 | 100.00% |
| Total Revenues without Use of Net Position | 4,373,694 | 4,394,203 | 4,447,945 | 101.22% | 13,424,214 | 100.09% |
| Use of Net Position | 2,258,825 | 2,213,770 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 6,632,519 | \$ 6,607,973 | \$ 4,447,945 | 67.31% | \$ 13,424,214 | 100.09% |
| Appropriations: | | | | | | |
| Financial Services | \$ 6,632,519 | \$ 6,607,973 | \$ 5,181,321 | 78.41% | \$ 5,053,320 | 73.08% |
| TOTAL APPROPRIATIONS | \$ 6,632,519 | \$ 6,607,973 | \$ 5,181,321 | 78.41% | \$ 5,053,320 | 73.08% |
| Projected Net Position December 31 | \$ 21,323,461 | \$ 21,368,516 | | | | |
| Net Position as of Report Date | | | \$ 22,848,910 | | | |

YTD financial report 2013 gwinnettcountry

WORKERS' COMPENSATION FUND (604)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 12/31/2013 | Actuals YTD as of 12/31/2013 | % Actual to Current Budget | Actuals YTD as of 12/31/2012 | % Actual to 12/31/2012 Budget |
| Net Position January 1 | \$ 9,595,183 | \$ 9,595,183 | \$ 9,595,183 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,357,731 | \$ 3,357,731 | \$ 3,357,731 | 100.00% | \$ 1,850,000 | 100.00% |
| Investment Income | 35,500 | 35,500 | 51,023 | 143.73% | 58,006 | 170.61% |
| Miscellaneous | - | - | 1,300 | - | - | - |
| Total Revenues without Use of Net Position | 3,393,231 | 3,393,231 | 3,410,054 | 100.50% | 1,908,006 | 101.27% |
| Use of Net Position | 1,836,265 | 1,836,265 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 5,229,496 | \$ 5,229,496 | \$ 3,410,054 | 65.21% | \$ 1,908,006 | 45.05% |
| Appropriations: | | | | | | |
| Human Resources | \$ 5,229,496 | \$ 5,229,496 | \$ 3,047,523 | 58.28% | \$ 2,798,563 | 66.08% |
| TOTAL APPROPRIATIONS | \$ 5,229,496 | \$ 5,229,496 | \$ 3,047,523 | 58.28% | \$ 2,798,563 | 66.08% |
| Projected Net Position December 31 | \$ 7,758,918 | \$ 7,758,918 | | | | |
| Net Position as of Report Date | | | \$ 9,957,714 | | | |

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 12/31/2013

| General Fund Departmental/Non-Departmental Transfers | Amount | Description |
|---|------------------------|--|
| <i>From:</i> | | |
| Compensation Reserve | (329,265) | Transferred to Motor Vehicle Contributions |
| <i>Subtotal</i> | (329,265) | |
| Contingency | (333,332) | Transferred to Tax Commissioner |
| | (1,860) | Transferred to Medical Examiner |
| | (150,000) | Transferred to Pension Reserve |
| | (636,010) | Transferred to Motor Vehicle Contribution |
| | (50,834) | Transferred to Intangible Recording Contribution |
| <i>Subtotal</i> | (1,172,036) | |
| <i>From:</i> | | |
| Inmate Housing Reserve | \$ (13,125) | Transferred to Motor Vehicle Contribution |
| <i>Subtotal</i> | (13,125) | |
| Prisoner Medical Reserve | (70,000) | Transferred to Corrections |
| | (1,263,640) | Transferred to Sheriff |
| | (3,000) | Transferred to Juvenile Court |
| | (300,000) | Transferred to Motor Vehicle Contribution |
| <i>Subtotal</i> | (1,636,640) | |
| <i>From:</i> | | |
| Judicial Reserve | \$ (100,000) | Transferred to Motor Vehicle Reserve |
| <i>Subtotal</i> | (100,000) | |
| Indigent Defense Reserve | (68,100) | Transferred to Probate Court |
| | (3,611,500) | Transferred to Judiciary |
| | (426,800) | Transferred to Juvenile Court |
| | (1,250,000) | Transferred to Motor Vehicle Contribution |
| <i>Subtotal</i> | (5,356,400) | |
| Court Reporters Reserve | (180,800) | Transferred to Juvenile Court |
| | (1,742,000) | Transferred to Judiciary |
| | (16,200) | Transferred to Solicitor General |
| | (130,000) | Transferred to Motor Vehicle Contributions |
| <i>Subtotal</i> | (2,069,000) | |
| Court Interpreters Reserve | (104,200) | Transferred to Juvenile Court |
| | (361,700) | Transferred to Judiciary |
| | (1,000) | Transferred to Probate Court |
| <i>Subtotal</i> | (466,900) | |
| Total General Fund Non-Departmental Transfers | \$ (11,143,366) | |

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 12/31/2013

| General Fund Departmental/Non-Departmental Transfers(Continued) | Amount | Description |
|--|----------------------|---|
| Tax Commissioner | \$ 333,332 | Transferred from Contingency |
| <i>Subtotal</i> | 333,332 | |
| Corrections | 70,000 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 70,000 | |
| Juvenile Court | 104,200 | Transferred from Court Interpreters Reserve |
| | 180,800 | Transferred from Court Reporters Reserve |
| | 426,800 | Transferred from Indigent Defense Reserve |
| | 3,000 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 714,800 | |
| Sheriff | 1,263,640 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 1,263,640 | |
| Judiciary | 361,700 | Transferred from Court Interpreters Reserve |
| | 1,742,000 | Transferred from Court Reporters Reserve |
| | 3,611,500 | Transferred from Indigent Defense Reserve |
| <i>Subtotal</i> | 5,715,200 | |
| Probate Court | 68,100 | Transferred from Indigent Defense Reserve |
| | 1,000 | Transferred from Court Interpreters Reserve |
| <i>Subtotal</i> | 69,100 | |
| Solicitor General | 16,200 | Transferred from Court Reporters Reserve |
| <i>Subtotal</i> | 16,200 | |
| Medical Examiner | 1,860 | Transferred from Contingency |
| <i>Subtotal</i> | 1,860 | |
| Pension Reserve | 150,000 | Transferred from Contingency |
| <i>Subtotal</i> | 150,000 | |
| Motor Vehicle Contribution | 329,265 | Transferred from Compensation Reserve |
| | 636,010 | Transferred from Contingency |
| | 13,125 | Transferred from Inmate Housing Reserve |
| | 300,000 | Transferred from Prisoner Medical Reserve |
| | 100,000 | Transferred from Judicial Reserve |
| | 1,250,000 | Transferred from Indigent Defense Reserve |
| | 130,000 | Transferred from Court Reporters Reserve |
| <i>Subtotal</i> | 2,758,400 | |
| Intangible Recording Contribution | 50,834 | Transferred from Contingency |
| <i>Subtotal</i> | 50,834 | |
| Total General Fund Transfers From Non-Departmental Reserves | \$ 11,143,366 | |

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 12/31/2013

| Police Services District Fund Departmental/Non-Departmental Transfers | Amount | Description |
|---|---------------------|---|
| <i>From:</i> | | |
| Prisoner Medical Reserve | \$ (48,300) | Transferred to Police Services |
| <i>Subtotal</i> | (48,300) | |
| Indigent Defense Reserve | (23,500) | Transferred to Recorders Court |
| <i>Subtotal</i> | (23,500) | |
| Court Interpreters Reserve | (56,485) | Transferred to Recorders Court |
| <i>Subtotal</i> | (56,485) | |
| Total Police Services District Fund Non-Departmental Transfers | \$ (128,285) | |
| <i>To:</i> | | |
| Police Services | \$ 48,300 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 48,300 | |
| Recorder's Court | 23,500 | Transferred from Indigent Defense Reserve |
| | 56,485 | Transferred from Court Interpreters Reserve |
| <i>Subtotal</i> | 79,985 | |
| Total Police Services District Fund Transfers From Non-Departmental Reserves | \$ 128,285 | |

INTER-FUND TRANSFERS - ALL FUNDS

As of 12/31/2013

TRANSFER FROM - BUDGET

| TRANSFER TO | General (001) | Development and Enforcement Services District Fund (104) | Fire and Emergency Medical Services District Fund (102) | Police Services District Fund (106) | Recreation (105) | Sheriff Special Justice (065) | Sheriff Special Treasury (066) | Tree Bank (040) | Police Special Justice (070) | Police Special State (072) | E-911 (095) | Miscellaneous Grants (200-250G) | Capital Projects (300-318) | Airport Operating (520) | Stormwater Operating (590) | Water & Sewer Operating (501) | Solid Waste Operating (595) | Fleet Management (610) | Administrative Support (665) | Total | |
|--|-------------------|--|---|-------------------------------------|------------------|-------------------------------|--------------------------------|-----------------|------------------------------|----------------------------|---------------|---------------------------------|----------------------------|-------------------------|----------------------------|-------------------------------|-----------------------------|------------------------|------------------------------|--------------------|------------|
| General Fund (001) | | | | | | 2,520 | | | | | | 27,325 | | | | 165,000 | | | | 194,845 | |
| Development and Enforcement Services District Fund (104) | 3,763,520 | | | | | | | | | | | | | | | | | | | | 3,763,520 |
| Fire and Emergency Services District Fund (102) | 28,805,516 | | | | | | | | | | | | | | | | | | | | 28,805,516 |
| Police Services District Fund (106) | 31,517,814 | | | | | | | | | | | | | | | | | | | | 31,517,814 |
| Police Special State (072) | | | | | | | | | | | | | 230,976 | | | | | | | | 230,976 |
| Local Transit Operating (515) | 2,765,574 | | | | | | | | | | | | | | | | | | | | 2,765,574 |
| Capital Projects (300-318) | 9,105,099 | | 1,885,400 | 5,890,665 | 3,319,180 | | | 3,600 | 127,362 | 86,620 | 35,500 | | | | | | | | | 449,665 | 20,903,091 |
| Capital Vehicle/Fleet Equipment (305) | 1,842,115 | 60,307 | 337,861 | 4,001,004 | 279,104 | | 13,144 | | | | | | | | | | | 39,861 | 80,870 | | 6,654,266 |
| Miscellaneous Grants (200-250G) | 131,385 | | | | | | | | | | | | | | | | | | | | 131,385 |
| Renewal & Extension - Airport (523) | | | | | | | | | | | | | | 35,000 | | | | | | | 35,000 |
| Renewal & Extension - Stormwater (591) | | | | | | | | | | | | | | 19,208,176 | | | | | | | 19,208,176 |
| Renewal & Extension - Water & Sewer (504) | | | | | | | | | | | | | | | | 81,242,819 | | | | | 81,242,819 |
| Renewal & Extension - Solid Waste (596) | | | | | | | | | | | | | | | | | 260,000 | | | | 260,000 |
| Total | 77,931,023 | 60,307 | 2,223,261 | 9,891,669 | 3,598,284 | 2,520 | 13,144 | 3,600 | 127,362 | 86,620 | 35,500 | 27,325 | 230,976 | 35,000 | 19,208,176 | 81,407,819 | 260,000 | 39,861 | 530,535 | 195,712,982 | |

TRANSFER FROM - ACTUALS

| TRANSFER TO | General (001) | Development and Enforcement Services District Fund (104) | Fire and Emergency Medical Services District Fund (102) | Police Services District Fund (106) | Recreation (105) | Sheriff Special Justice (065) | Sheriff Special Treasury (066) | Tree Bank (040) | Police Special Justice (070) | Police Special State (072) | E-911 (095) | Miscellaneous Grants (200-250G) | Capital Projects (300-318) | Airport Operating (520) | Stormwater Operating (590) | Water & Sewer Operating (501) | Solid Waste Operating (595) | Fleet Management (610) | Administrative Support (665) | Total | |
|--|-------------------|--|---|-------------------------------------|------------------|-------------------------------|--------------------------------|-----------------|------------------------------|----------------------------|---------------|---------------------------------|----------------------------|-------------------------|----------------------------|-------------------------------|-----------------------------|------------------------|------------------------------|--------------------|------------|
| General Fund (001) | | | | | | 2,520 | | | | | | 27,325 | | | | 165,000 | | | | | 194,845 |
| Development and Enforcement Services District Fund (104) | 3,763,520 | | | | | | | | | | | | | | | | | | | | 3,763,520 |
| Fire and Emergency Services District Fund (102) | 28,805,514 | | | | | | | | | | | | | | | | | | | | 28,805,514 |
| Police Services District Fund (106) | 31,517,814 | | | | | | | | | | | | | | | | | | | | 31,517,814 |
| Police Special State (072) | | | | | | | | | | | | | 230,976 | | | | | | | | 230,976 |
| Local Transit Operating (515) | 2,765,574 | | | | | | | | | | | | | | | | | | | | 2,765,574 |
| Capital Projects (300-318) | 9,105,099 | | 1,601,722 | 5,735,276 | 3,319,180 | | | | 111,308 | 74,306 | 13,200 | | | | | | | | | 449,665 | 20,409,756 |
| Capital Vehicle/Fleet Equipment (305) | 1,842,115 | 60,307 | 337,861 | 4,001,004 | 279,104 | | 2,874 | | | | | | | | | | | 39,861 | 80,870 | | 6,643,996 |
| Miscellaneous Grants (200-250G) | 131,385 | | | | | | | | | | | | | | | | | | | | 131,385 |
| Renewal & Extension - Airport (523) | | | | | | | | | | | | | | 35,000 | | | | | | | 35,000 |
| Renewal & Extension - Stormwater (591) | | | | | | | | | | | | | | 19,208,176 | | | | | | | 19,208,176 |
| Renewal & Extension - Water & Sewer (504) | | | | | | | | | | | | | | | | 81,242,819 | | | | | 81,242,819 |
| Renewal & Extension - Solid Waste (596) | | | | | | | | | | | | | | | | | 260,000 | | | | 260,000 |
| Total | 77,931,021 | 60,307 | 1,939,583 | 9,736,280 | 3,598,284 | 2,520 | 2,874 | - | 111,308 | 74,306 | 13,200 | 27,325 | 230,976 | 35,000 | 19,208,176 | 81,407,819 | 260,000 | 39,861 | 530,535 | 195,209,375 | |

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 12/31/2013

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|-----------------------------|---------------------------|---------------------------------------|------------------------------|---|
| General Fund (001) | | | | |
| Taxes | \$ 204,749,308 | \$ 215,841,872 | \$ 11,092,564 | GCID 20130499 Mid year adjustment (\$69,475). GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$11,162,039. |
| Intergovernmental | 3,097,585 | 3,482,725 | 385,140 | GCID 20130499 Mid year adjustment \$100,140. GCID20131057 Intergovernmental agreement with the City of Peachtree Corners for the provision of road resurfacing services \$15,000. GCID20131058 Intergovernmental agreement with the City of Peachtree Corners for the provision of road maintenance services \$270,000. |
| Charges for Services | 26,651,171 | 26,799,971 | 148,800 | GCID 20130499 Mid year adjustment \$148,800. |
| Contributions and Donations | 30,000 | 39,560 | 9,560 | GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597. GCID 20130812 Approval to accept and appropriate year to date donations made to Gwinnett Animal Welfare and Enforcement Shelter \$4,963. |
| Miscellaneous Revenue | 1,490,450 | 1,919,786 | 429,336 | GCID 20130499 Mid year adjustment \$429,336. |
| Use of Fund Balance | 42,636,693 | 53,740,735 | 11,104,042 | GCID 20130026 Approval to execute 90 day job vacancy (\$503,230). GCID 20130385 Approval for the chairman to execute an agreement with the Gwinnett Sexual Assault Center for the provision of medical examinations \$117,250. GCID 20130348 Approval to amend the FY 2013 budget to appropriate funds for the probate court to hire four part-time temporary employees \$41,984. GCID 20130499 Mid year adjustment \$1,393,939. GCID 20130622 Approval to execute an agreement with Gwinnett Clean and Beautiful Services, Inc. \$40,652. OPEB-DB Adjustment FY 2013 \$28,447. GCID20131057 Intergovernmental agreement with the City of Peachtree Corners for the provision of road resurfacing services (\$15,000). Adjust revenue and appropriation budgets to incorporate additional FY 2013 contributions to the Defined Benefit Pension Plan \$10,000,000. |
| <i>Subtotal</i> | | | 23,169,442 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---|---------------------------|---------------------------------------|------------------------------|--|
| 2003 General Obligation Bond Debt Fund (951) | | | | |
| Taxes | 5,683,063 | 5,718,349 | 35,286 | GCID 20130499 Mid year adjustment \$35,286. |
| Other Financing Sources | 35,286 | - | (35,286) | GCID 20130499 Mid year adjustment (\$35,286). |
| <i>Subtotal</i> | | | - | |
| Development and Enforcement Services District Fund (104) | | | | |
| Licenses and Permits | 2,381,824 | 3,114,948 | 733,124 | GCID 20130499 Mid year adjustment \$733,124. |
| Charges for Services | 336,730 | 336,961 | 231 | GCID 20130499 Mid year adjustment \$231. |
| Miscellaneous | - | 3,170 | 3,170 | GCID 20130499 Mid year adjustment \$3,170. |
| Other Financing Sources | 677,996 | 904,008 | 226,012 | GCID 20130499 Mid year adjustment \$140,391. Adjust revenue and appropriation budgets to incorporate collected revenue for Title Ad Valorem, Motor Vehicle, and Intangible Recording Taxes per SDS agreement \$85,621. |
| <i>Subtotal</i> | | | 962,537 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|--|
| Fire and Emergency Medical Services District Fund (102) | | | | |
| Taxes | 65,285,292 | 65,685,292 | 400,000 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$400,000. |
| Charges for Services | 13,850,660 | 14,572,660 | 722,000 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$722,000. |
| Contributions and Donations | - | 1,795 | 1,795 | GCID 20130965 Approval to accept and appropriate year-to-date donations made to the Gwinnett County Department of Fire and Emergency Services \$1,795. |
| Miscellaneous | 35,400 | 87,157 | 51,757 | GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000. GCID 20130612 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130499 Mid year adjustment \$31,993. GCID 20130699 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. |
| Other Financing Sources | 5,406,582 | 8,035,624 | 2,629,042 | GCID 20130499 Mid year adjustment \$1,247,913. Adjust revenue and appropriation budgets to incorporate collected revenue for Title Ad Valorem, Motor Vehicle, and Intangible Recording Taxes per SDS agreement \$1,381,129. |
| <i>Subtotal</i> | | | 3,804,594 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|---|
| Police Services District Fund (106) | | | | |
| Taxes | 46,847,668 | 49,414,098 | 2,566,430 | GCID 20130499 Mid year adjustment (\$33,570). GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,600,000. |
| Insurance Premium Taxes | 27,984,859 | 30,265,959 | 2,281,100 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,281,100. |
| Charges for Services | 921,463 | 928,852 | 7,389 | GCID 20130499 Mid year adjustment \$7,389. |
| Contributions and Donations | - | 1,000 | 1,000 | GCID 20130773 Approval to accept grant funds by the Wal-Mart Foundation to be utilized as part of the on-going Crime Prevention Program for radKIDS \$1,000. |
| Miscellaneous | 248,045 | 342,732 | 94,687 | GCID 20130319 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000. GCID 20130499 Mid year adjustment \$67,687. |
| Other Financing Sources | 2,051,372 | 4,017,814 | 1,966,442 | GCID 20130499 Mid year adjustment \$623,958. Adjust revenue and appropriation budgets to incorporate collected revenue for Title Ad Valorem, Motor Vehicle, and Intangible Recording Taxes per SDS agreement \$1,342,484. |
| <i>Subtotal</i> | | | 6,917,048 | |
| Recreation Fund (105) | | | | |
| Taxes | 23,356,746 | 24,203,528 | 846,782 | GCID 20130499 Mid year adjustment \$346,782. GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$500,000. |
| Charges for Services | 3,935,559 | 3,772,050 | (163,509) | GCID 20130499 Mid year adjustment (\$163,509). |
| Miscellaneous | 1,849,471 | 1,871,034 | 21,563 | GCID 20130499 Mid year adjustment \$21,563. |
| Other Financing Sources | 346,782 | - | (346,782) | GCID 20130499 Mid year adjustment (\$346,782). |
| Use of Fund Balance | - | 287,527 | 287,527 | GCID 20130499 Mid year adjustment \$329,743. GCID 20130026 Approval to execute 90 day job vacancy (\$56,406). OPEB-DB Adjustment FY 2013 \$14,190. |
| <i>Subtotal</i> | | | 645,581 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---|---------------------------|---------------------------------------|------------------------------|---|
| Street Lighting Fund (002) | | | | |
| Charges for Services | 6,961,294 | 6,961,825 | 531 | GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$531. |
| Use of Fund Balance | 456,046 | 455,995 | (51) | GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 (\$51). |
| <i>Subtotal</i> | | | 480 | |
| Authority Imaging Fund (020) | | | | |
| Charges for Services | 832,275 | 707,275 | (125,000) | GCID 20130499 Mid year adjustment (\$125,000). |
| Use of Fund Balance | 1,132,199 | 1,257,199 | 125,000 | GCID 20130499 Mid year adjustment \$125,000. |
| <i>Subtotal</i> | | | - | |
| Corrections Inmate Fund (085) | | | | |
| Charges for Services | 43,500 | 48,500 | 5,000 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$5,000. |
| Miscellaneous | 6,122 | 6,508 | 386 | GCID 20130499 Mid year adjustment \$386. |
| Use of Fund Balance | 19,772 | 19,386 | (386) | GCID 20130499 Mid year adjustment (\$386). |
| <i>Subtotal</i> | | | 5,000 | |
| Crime Victims Assistance Fund (075) | | | | |
| Miscellaneous | - | 1,280 | 1,280 | GCID 20130499 Mid year adjustment \$1,280. |
| Use of Fund Balance | 298,929 | 243,094 | (55,835) | GCID 20130499 Mid year adjustment (\$55,835). |
| <i>Subtotal</i> | | | (54,555) | |
| District Attorney Federal Asset Sharing Fund (080) | | | | |
| Fines and Forfeitures | - | 116,746 | 116,746 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$116,7460. |
| <i>Subtotal</i> | | | 116,746 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|--|
| E-911 Fund (095) | | | | |
| Miscellaneous | - | 4,400 | 4,400 | GCID 20130499 Mid year adjustment \$4,400. |
| Use of Fund Balance | 2,084,029 | 2,496,050 | 412,021 | GCID 20130026 Approval to execute 90 day job vacancy (\$509,405). GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments. GCID 20130499 Mid year adjustment \$9,600. OPEB-DB Adjustment FY 2013 \$11,826. |
| <i>Subtotal</i> | | | 416,421 | |
| Juvenile Court Supervision Fund (030) | | | | |
| Charges for Services | 67,834 | 67,849 | 15 | GCID 20130499 Mid year adjustment \$15. |
| Investment Income | 15 | - | (15) | GCID 20130499 Mid year adjustment (\$15). |
| <i>Subtotal</i> | | | - | |
| Police Special Justice Fund (070) | | | | |
| Fines and Forfeitures | - | 208,645 | 208,645 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$208,645. |
| Use of Fund Balance | 1,224,550 | 1,238,860 | 14,310 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$111,923). GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233. |
| <i>Subtotal</i> | | | 222,955 | |
| Police Special Treasury Fund (071) | | | | |
| Use of Fund Balance | 695 | 71,677 | 70,982 | GCID 20130499 Mid year adjustment \$70,982. |
| <i>Subtotal</i> | | | 70,982 | |
| Police Special State Fund (072) | | | | |
| Fines and Forfeitures | - | 495,628 | 495,628 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$495,628. |
| Miscellaneous | - | 814 | 814 | GCID 20130499 Mid year adjustment \$814. |
| Use of Fund Balance | 1,159,009 | 797,419 | (361,590) | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$495,628). GCID 20130499 Mid year adjustment \$134,038. |
| <i>Subtotal</i> | | | 134,852 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|--|
| Sheriff Special Justice Fund (065) | | | | |
| Fines and Forfeitures | - | 68,978 | 68,978 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$68,978. |
| Use of Fund Balance | 149,710 | 199,710 | 50,000 | GCID 20130499 Mid year adjustment \$50,000. |
| <i>Subtotal</i> | | | 118,978 | |
| Sheriff Special Treasury Fund (066) | | | | |
| Fines and Forfeitures | - | 216,275 | 216,275 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$216,275. |
| Use of Fund Balance | 249,338 | 846,638 | 597,300 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$400,000. GCID 20130499 Mid year adjustment \$197,300. |
| <i>Subtotal</i> | | | 813,575 | |
| Tourism Fund (050) | | | | |
| Taxes | 6,606,080 | 6,756,080 | 150,000 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$150,000. |
| Use of Fund Balance | 460,066 | 547,246 | 87,180 | GCID 20130499 Mid year adjustment \$87,180. |
| <i>Subtotal</i> | | | 237,180 | |
| Airport Operating Fund (520) | | | | |
| Miscellaneous-Rents | 741,250 | 697,192 | (44,058) | GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to lease agreement for Gwinnett Aero to execute any and all documents (\$45,061). GCID 20130499 Mid year adjustment \$1,003. |
| Use of Net Position | - | 8,373 | 8,373 | GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents \$9,376. GCID 20130499 Mid year adjustment (\$1,003). |
| <i>Subtotal</i> | | | (35,685) | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---|---------------------------|---------------------------------------|------------------------------|---|
| Local Transit Operating Fund (515) | | | | |
| Charges for Services | 4,221,568 | 4,201,568 | (20,000) | GCID 20130499 Mid year adjustment (\$20,000). |
| Miscellaneous | 26,375 | 26,836 | 461 | GCID 20130499 Mid year adjustment \$461. |
| Other Financing Sources | 2,765,574 | 2,785,574 | 20,000 | GCID 20130499 Mid year adjustment \$20,000. |
| Use of Net Position | 750,000 | 744,206 | (5,794) | GCID 20130499 Mid year adjustment (\$5,794). |
| <i>Subtotal</i> | | | (5,333) | |
| Solid Waste Operating Fund (595) | | | | |
| Miscellaneous | 1,050 | 1,542 | 492 | GCID 20130499 Mid year adjustment \$492. |
| <i>Subtotal</i> | | | 492 | |
| Stormwater Operating Fund (590) | | | | |
| Miscellaneous | 17,000 | 19,014 | 2,014 | GCID 20130499 Mid year adjustment \$2,014. |
| <i>Subtotal</i> | | | 2,014 | |
| Water and Sewer Operating Fund (501) | | | | |
| Charges for Services | 287,467,000 | 282,377,000 | (5,090,000) | GCID 20130499 Mid year adjustment (\$5,090,000). |
| Contributions and Donations | 7,022,000 | 12,000,000 | 4,978,000 | GCID 20130499 Mid year adjustment \$4,978,000. |
| Miscellaneous | 475,000 | 605,557 | 130,557 | GCID 20130499 Mid year adjustment \$130,557. |
| Use of Net Position | - | 6,688,107 | 6,688,107 | Adjust revenue and appropriation budgets to incorporate additional FY 2013 contributions to the Defined Benefit Pension Plan \$6,688,107. |
| <i>Subtotal</i> | | | 6,706,664 | |
| Administrative Support Fund (665) | | | | |
| Charges for Services | 49,727,737 | 49,719,965 | (7,772) | GCID 20130499 Mid year adjustment (\$7,772). |
| Miscellaneous | 1,555,049 | 1,605,309 | 50,260 | GCID 20130499 Mid year adjustment \$50,260. |
| Other Financing Sources | - | 850,000 | 850,000 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$850,000. |
| <i>Subtotal</i> | | | 892,488 | |
| Auto Liability Fund (606) | | | | |
| Use of Net Position | 48,454 | 998,454 | 950,000 | GCID 20130499 Mid year adjustment \$950,000. |
| <i>Subtotal</i> | | | 950,000 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---|---------------------------|---------------------------------------|------------------------------|--|
| Fleet Management Fund (610) | | | | |
| Charges for Services | 5,807,286 | 5,805,953 | (1,333) | GCID 20130499 Mid year adjustment (\$5,333). GCID 20130497 Approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000. |
| Miscellaneous | 298,000 | 349,463 | 51,463 | GCID 20130499 Mid year adjustment \$51,463. |
| <i>Subtotal</i> | | | 50,130 | |
| Group Self-Insurance Fund (605) | | | | |
| Charges for Services | 36,170,535 | 45,623,677 | 9,453,142 | GCID 20130499 Mid year adjustment (\$746,858). GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$10,200,000. |
| Miscellaneous | - | 100,000 | 100,000 | GCID 20130499 Mid year adjustment \$100,000. |
| Other Financing Sources | - | 24,722 | 24,722 | GCID 20130499 Mid year adjustment \$24,722. |
| Use of Net Position | 5,300,282 | - | (5,300,282) | GCID 20130499 Mid year adjustment \$1,524,158. GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$6,824,440). |
| <i>Subtotal</i> | | | 4,277,582 | |
| Risk Management Fund (602) | | | | |
| Miscellaneous | - | 18,654 | 18,654 | GCID 20130499 Mid year adjustment \$18,654. |
| Other Financing Sources | - | 1,855 | 1,855 | GCID 20130499 Mid year adjustment \$1,855. |
| Use of Net Position | 2,258,825 | 2,213,770 | (45,055) | GCID 20130499 Mid year adjustment (\$40,083). GCID 20130026 Approval to execute 90 day job vacancy (\$4,972). |
| <i>Subtotal</i> | | | (24,546) | |
| Total Revenue Budget Adjustments | | | \$ 50,395,622 | |

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 12/31/2013

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|--|
| General Fund (001) | | | | |
| Tax Assessor | \$ 8,605,360 | \$ 8,627,357 | \$ 21,997 | GCID 20130026 Approval to execute 90 day job vacancy (\$45,003). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract \$67,000. |
| Tax Commissioner | 11,070,281 | 11,403,613 | 333,332 | \$333,332 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. |
| Transportation | 15,783,712 | 15,966,478 | 182,766 | GCID 20130026 Approval to execute 90 day job vacancy (\$87,234). GCID20131058 Intergovernmental agreement with the City of Peachtree Corners for the provision of road maintenance services \$270,000. |
| Police Services | 4,413,101 | 4,481,453 | 68,352 | GCID 20130026 Approval to execute 90 day job vacancy (\$77,899). GCID 20130499 Mid year adjustment \$141,288. GCID 20130812 Approval to accept and appropriate year to date donations made to Gwinnett Animal Welfare and Enforcement Shelter \$4,963. |
| Corrections | 13,329,003 | 13,441,366 | 112,363 | \$70,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130026 Approval to execute 90 day job vacancy (\$256,437). GCID 20130499 Mid year adjustment \$298,800. |
| Community Services | 4,089,393 | 4,051,105 | (38,288) | GCID 20130026 Approval to execute 90 day job vacancy (\$48,085). GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597. GCID 20130499 Mid year adjustment \$5,200. |
| Community Service Subsidies: Atlanta Regional Commission | 816,100 | 825,100 | 9,000 | GCID 20130499 Mid year adjustment \$9,000. |
| Community Service Subsidies: Library In-House Services | 735,199 | 765,199 | 30,000 | GCID 20130499 Mid year adjustment \$30,000. |
| Community Services Elections | 2,626,137 | 2,618,197 | (7,940) | GCID 20130026 Approval to execute 90 day job vacancy (\$7,940). |
| Juvenile Court | 5,933,166 | 6,608,167 | 675,001 | \$714,800 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment (\$39,799). |
| Sheriff | 71,209,915 | 72,473,555 | 1,263,640 | \$1,263,640 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. |
| Judiciary | 15,614,527 | 21,324,219 | 5,709,692 | \$5,715,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130026 Approval to execute 90 day job vacancy (\$5,508). |
| Probate Court | 1,930,924 | 2,042,008 | 111,084 | \$69,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130348 Approval to amend the FY 2013 budget to appropriate funds for the Probate Court to hire four part-time temporary employees \$41,984. |
| District Attorney | 10,480,189 | 10,557,275 | 77,086 | GCID 20130499 Mid year adjustment \$77,086. |
| Solicitor General | 3,608,983 | 3,717,142 | 108,159 | \$16,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment \$91,959. |
| Compensation Reserve | 579,265 | 100,000 | (479,265) | GCID 20130499 Mid year adjustment (\$150,000). See Non-departmental Budget Transfers Schedule for detail (\$329,265). |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---------------------------------------|---------------------------|---------------------------------------|------------------------------|---|
| Contingency | 1,510,027 | 100,000 | (1,410,027) | See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,172,036). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract (\$67,000). GCID 20130499 Mid year adjustment (\$170,991). |
| Contribution to Capital | 2,246,329 | 9,004,439 | 6,758,110 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$6,758,110. |
| Contribution to Transit | 2,765,574 | 7,169,503 | 4,403,929 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$4,403,929. |
| Inmate Housing Reserve | 100,000 | 86,875 | (13,125) | See Non-departmental Budget Transfers Schedule for detail (\$13,125). |
| Prisoner Medical Reserve | 2,000,000 | 363,360 | (1,636,640) | See Non-departmental Budget Transfers Schedule for detail (\$1,636,640). |
| Judicial Reserve | 200,000 | 100,000 | (100,000) | See Non-departmental Budget Transfers Schedule for detail (\$100,000). |
| Medical Examiner | 1,191,293 | 1,193,153 | 1,860 | See General Fund Non-departmental Budget Transfers Schedule for detail \$1,860. |
| Other Post-Employment Benefit Reserve | - | 17,424 | 17,424 | OPEB-DB adjustments FY 2013 \$17,424. |
| Pauper Burial | 90,000 | 170,000 | 80,000 | GCID 20130499 Mid year adjustment \$80,000. |
| Indigent Defense Reserve | 6,000,000 | 443,600 | (5,556,400) | See Non-departmental Budget Transfers Schedule for detail (\$5,356,400). GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$200,000). |
| Court Reporters Reserve | 2,000,000 | 131,000 | (1,869,000) | See Non-departmental Budget Transfers Schedule for detail (\$2,069,000). GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$200,000. |
| Court Interpreters Reserve | 565,000 | 98,100 | (466,900) | See Non-departmental Budget Transfers Schedule for detail (\$466,900). |
| Pension Reserve | - | 10,185,899 | 10,185,899 | OPEB-DB adjustments FY 2013 \$35,899. See Non-departmental Budget Transfers Schedule for detail \$150,000. Adjust revenue and appropriation budgets to incorporate additional FY 2013 contributions to the Defined Benefit Pension Plan \$10,000,000. |
| Other Governmental Agencies | 250,000 | 407,902 | 157,902 | GCID 20130385 Approval for the chairman to execute an agreement with the Gwinnett Sexual Assault Center for the provision of medical examinations \$157,902. |
| Motor Vehicle Contribution | 8,518,018 | 10,894,350 | 2,376,332 | GCID 20130499 Mid year adjustment (\$382,068). \$2,758,400 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. |
| Intangible Recording Contribution | - | 2,063,099 | 2,063,099 | GCID 20130499 Mid year adjustment \$2,012,265. 50,834 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. |
| Subtotal | | | 23,169,442 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---|---------------------------|---------------------------------------|------------------------------|--|
| Development and Enforcement Services District Fund (104) | | | | |
| Planning and Development | 5,964,351 | 5,849,634 | (114,717) | GCID 20130026 Approval to execute 90 day job vacancy (\$131,000). GCID 20130499 Mid year adjustment \$16,283. |
| Police Services | 2,342,920 | 2,389,456 | 46,536 | GCID 20130026 Approval to execute 90 day job vacancy (\$45,462). GCID 20130499 Mid year adjustment \$91,998. |
| Non-Departmental | 125,000 | 155,393 | 30,393 | GCID 20130026 Approval to execute 90 day job vacancy \$546. OPEB-DB adjustments FY 2013 \$29,847. |
| Contributions to Fund Balance | 3,314,613 | 4,314,938 | 1,000,325 | GCID 20130026 Approval to execute 90 day job vacancy \$169,777. GCID 20130499 Mid year adjustment \$768,635. OPEB-DB adjustments FY 2013 (\$23,708). Adjust revenue and appropriation budgets to incorporate collected revenue for Title Ad Valorem, Motor Vehicle, and Intangible Recording Taxes per SDS agreement \$85,621. |
| <i>Subtotal</i> | | | 962,537 | |
| Fire and Emergency Medical Services District Fund (102) | | | | |
| Fire and Emergency Services | 81,767,134 | 81,641,807 | (125,327) | GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000. GCID 20130026 Approval to execute 90 day job vacancy (\$80,746). OPEB-DB adjustments FY 2013 (\$66,140). GCID 20130612 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130699 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130965 Approval to accept and appropriate year-to-date donations made to the Gwinnett County Department of Fire and Emergency Services \$1,795. |
| Non-Departmental | 2,715,000 | 3,983,886 | 1,268,886 | GCID 20130026 Approval to execute 90 day job vacancy \$77,251. OPEB-DB adjustments FY 2013 \$69,635. 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,122,000. |
| Contributions to Fund Balance | 21,080,383 | 23,741,418 | 2,661,035 | GCID 20130499 Mid year adjustment \$1,279,906. Adjust revenue and appropriation budgets to incorporate collected revenue for Title Ad Valorem, Motor Vehicle, and Intangible Recording Taxes per SDS agreement \$1,381,129. |
| <i>Subtotal</i> | | | 3,804,594 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|---|
| Police Services District Fund (106) | | | | |
| Planning and Development | 697,900 | 665,972 | (31,928) | GCID 20130499 Mid year adjustment \$5,319. GCID 20130026 Approval to execute 90 day job vacancy (\$37,247). |
| Police Services | 81,749,463 | 80,895,878 | (853,585) | See Non-departmental Budget Transfers Schedule for detail \$48,300. GCID 20130499 Mid year adjustment (\$188,260). GCID 20130026 Approval to execute 90 day job vacancy (\$633,857). OPEB-DB adjustments FY 2013 (\$80,768). GCID 20130773 Approval to accept grant funds by the Wal-Mart Foundation to be utilized as part of the on-going Crime Prevention Program for radKIDS \$1,000. |
| Recorder's Court | 1,591,586 | 1,671,571 | 79,985 | See Non-departmental Budget Transfers Schedule for detail \$79,985. |
| Non-Departmental | 5,010,636 | 9,964,138 | 4,953,502 | See Non-departmental Budget Transfers Schedule for detail (\$128,285). GCID 20130026 Approval to execute 90 day job vacancy \$71,486. OPEB-DB adjustments FY 2013 \$129,201. GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$4,881,100. |
| Contributions to Fund Balance | 28,006,934 | 30,776,008 | 2,769,074 | GCID 20130319 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000. GCID 20130499 Mid year adjustment \$848,405. GCID 20130026 Approval to execute 90 day job vacancy \$551,185. Adjust revenue and appropriation budgets to incorporate collected revenue for Title Ad Valorem, Motor Vehicle, and Intangible Recording Taxes per SDS agreement \$1,342,484. |
| <i>Subtotal</i> | | | 6,917,048 | |
| Recreation Fund (105) | | | | |
| Community Services | 27,944,567 | 30,051,581 | 2,107,014 | GCID 20130026 Approval to execute 90 day job vacancy (\$184,489). GCID 20130499 Mid year adjustment \$1,791,503. Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$500,000. |
| Non-Departmental | - | 14,856 | 14,856 | OPEB-DB adjustments FY 2013 \$14,190. GCID 20130026 Approval to execute 90 day job vacancy \$666. |
| Contributions to Fund Balance | 1,476,289 | - | (1,476,289) | GCID 20130026 Approval to execute 90 day job vacancy \$127,417. Mid year adjustment (\$1,603,706). |
| <i>Subtotal</i> | | | 645,581 | |
| Street Lighting Fund (002) | | | | |
| Transportation | 7,421,840 | 7,422,320 | 480 | GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$480. |
| <i>Subtotal</i> | | | 480 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|---|
| Corrections Inmate Fund (085) | | | | |
| Corrections | 69,394 | 74,394 | 5,000 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$5,000. |
| <i>Subtotal</i> | | | 5,000 | |
| Crime Victims Assistance Fund (075) | | | | |
| District Attorney | 433,311 | 445,066 | 11,755 | GCID 20130499 Mid year adjustment \$11,755. |
| Solicitor General | 742,172 | 675,862 | (66,310) | GCID 20130499 Mid year adjustment (\$66,310). |
| <i>Subtotal</i> | | | (54,555) | |
| District Attorney Federal Asset Sharing (080) | | | | |
| District Attorney | 205,000 | 321,746 | 116,746 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$116,746. |
| <i>Subtotal</i> | | | 116,746 | |
| E-911 Fund (095) | | | | |
| Police Services | 13,725,460 | 13,193,934 | (531,526) | GCID 20130026 Approval to execute 90 day job vacancy (\$545,526). GCID 20130499 Mid year adjustment \$14,000. |
| Non-Departmental | 2,500,000 | 3,447,947 | 947,947 | GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments. GCID 20130026 Approval to execute 90 day job vacancy \$33,006. OPEB-DB adjustments FY 2013 \$14,941. |
| <i>Subtotal</i> | | | 416,421 | |
| Police Special Justice Fund (070) | | | | |
| Police Special Investigation Operations | 1,224,550 | 1,447,505 | 222,955 | GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$222,955. |
| <i>Subtotal</i> | | | 222,955 | |
| Police Special Treasury Fund (071) | | | | |
| Police Services | 695 | 71,677 | 70,982 | GCID 20130499 Mid year adjustment \$70,982. |
| <i>Subtotal</i> | | | 70,982 | |
| Police Special State Fund (072) | | | | |
| Police Services | 1,159,009 | 1,293,861 | 134,852 | GCID 20130499 Mid year adjustment \$134,852. |
| <i>Subtotal</i> | | | 134,852 | |
| Sheriff Special Justice Fund (065) | | | | |
| Sheriff Special Operations | 150,000 | 268,978 | 118,978 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$68,978. GCID 20130499 Mid year adjustment \$50,000. |
| <i>Subtotal</i> | | | 118,978 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|---|
| Sheriff Special Treasury Fund (066) | | | | |
| Sheriff Special Operations | 250,000 | 1,063,575 | 813,575 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$616,275. 20130499 Mid year adjustment \$197,300. |
| <i>Subtotal</i> | | | 813,575 | |
| Stadium Fund (055) | | | | |
| Financial Services | 63,962 | 39,030 | (24,932) | GCID 20130499 Mid year adjustment (\$24,932). |
| Contributions to Fund Balance | - | 24,932 | 24,932 | GCID 20130499 Mid year adjustment \$24,932. |
| <i>Subtotal</i> | | | - | |
| Tourism Fund (050) | | | | |
| Tourism | 2,134,407 | 2,371,587 | 237,180 | GCID 20130499 Mid year adjustment \$87,180. GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$150,000. |
| <i>Subtotal</i> | | | 237,180 | |
| Airport Operating Fund (520) | | | | |
| Working Capital Reserve | 35,685 | - | (35,685) | GCID 20130499 Mid year adjustment \$87,180. GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685). |
| <i>Subtotal</i> | | | (35,685) | |
| Local Transit Operating Fund (515) | | | | |
| Transportation | 7,693,126 | 7,687,793 | (5,333) | GCID 20130499 Mid year adjustment (\$5,333). |
| <i>Subtotal</i> | | | (5,333) | |
| Solid Waste Fund (595) | | | | |
| Support Services | 1,823,484 | 1,919,021 | 95,537 | GCID 20130026 Approval to execute 90 day job vacancy (\$89,463). GCID 20130499 Mid year adjustment \$185,000. |
| Non-Departmental | - | 5,837 | 5,837 | GCID 20130026 Approval to execute 90 day job vacancy \$3,051. OPEB-DB adjustments FY 2013 \$2,786. |
| Working Capital Reserve | 1,230,438 | 1,129,556 | (100,882) | GCID 20130026 Approval to execute 90 day job vacancy \$86,412. GCID 20130499 Mid year adjustment (\$184,508). OPEB-DB adjustments FY 2013 (\$2,786). |
| <i>Subtotal</i> | | | 492 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|--|---------------------------|---------------------------------------|------------------------------|---|
| Stormwater Fund (590) | | | | |
| Planning and Development | 419,749 | 471,181 | 51,432 | GCID 20130499 Mid year adjustment \$51,432. |
| Water Resources | 29,779,881 | 29,552,551 | (227,330) | GCID 20130026 Approval to execute 90 day job vacancy (\$175,898). GCID 20130499 Mid year adjustment (\$51,432). |
| Non-Departmental | 75,000 | 86,792 | 11,792 | GCID 20130026 Approval to execute 90 day job vacancy \$1,400. OPEB-DB adjustments FY 2013 \$10,392. |
| Working Capital Reserve | 73,147 | 239,267 | 166,120 | GCID 20130026 Approval to execute 90 day job vacancy \$150,341. GCID 20130499 Mid year adjustment \$2,014. OPEB-DB adjustments FY 2013 \$13,765. |
| <i>Subtotal</i> | | | 2,014 | |
| Water and Sewer (501) | | | | |
| Water Resources | 291,487,665 | 290,263,474 | (1,224,191) | GCID 20130026 Approval to execute 90 day job vacancy (\$1,224,191). |
| Non-Departmental | 100,000 | 10,258,208 | 10,158,208 | GCID 20130026 Approval to execute 90 day job vacancy \$45,104. OPEB-DB adjustments FY 2013 \$113,104. Adjust revenue and appropriation budgets to incorporate additional FY 2013 contributions to the Defined Benefit Pension Plan \$10,000,000. |
| Working Capital Reserve | 2,227,353 | - | (2,227,353) | GCID 20130026 Approval to execute 90 day job vacancy \$1,177,649. GCID 20130499 Mid year adjustment \$18,557. OPEB-DB adjustments FY 2013 (\$111,666). Adjust revenue and appropriation budgets to incorporate additional FY 2013 contributions to the Defined Benefit Pension Plan (\$3,311,893). |
| <i>Subtotal</i> | | | 6,706,664 | |
| Administrative Support Fund (665) | | | | |
| County Administration | 4,187,203 | 4,124,115 | (63,088) | GCID 20130026 Approval to execute 90 day job vacancy (\$63,088). |
| Financial Services | 7,342,764 | 7,157,308 | (185,456) | GCID 20130026 Approval to execute 90 day job vacancy (\$185,456). |
| Human Resources | 2,885,770 | 2,706,675 | (179,095) | GCID 20130026 Approval to execute 90 day job vacancy (\$249,095). See Non-departmental Budget Transfers Schedule for detail \$70,000. |
| Information Technology | 23,817,744 | 23,382,507 | (435,237) | GCID 20130026 Approval to execute 90 day job vacancy (\$677,877). GCID 20130499 Mid year adjustment \$242,640. |
| Law | 1,892,702 | 1,787,905 | (104,797) | GCID 20130026 Approval to execute 90 day job vacancy (\$54,797). GCID 20130499 Mid year adjustment (\$50,000). |
| Support Services | 8,783,012 | 8,570,313 | (212,699) | GCID 20130026 Approval to execute 90 day job vacancy (\$112,699). GCID 20130499 Mid year adjustment (\$100,000). |
| Non-Departmental | 915,000 | 968,061 | 53,061 | GCID 20130026 Approval to execute 90 day job vacancy \$65,103. OPEB-DB adjustments FY 2013 \$57,958. See Non-departmental Budget Transfers Schedule for detail (\$70,000). |
| Working Capital Reserve | 1,458,591 | 3,478,390 | 2,019,799 | GCID 20130026 Approval to execute 90 day job vacancy \$1,253,393. GCID 20130499 Mid year adjustment (\$50,152). OPEB-DB adjustments FY 2013 (\$33,442). GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$850,000. |
| <i>Subtotal</i> | | | 892,488 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - December | Difference (Adjustments YTD) | Description |
|---|---------------------------|---------------------------------------|------------------------------|--|
| Auto Liability Fund (606) | | | | |
| Financial Services | 1,050,726 | 2,000,726 | 950,000 | Mid year adjustment \$950,000. |
| <i>Subtotal</i> | | | 950,000 | |
| Fleet Management (610) | | | | |
| Support Services | 5,817,747 | 5,785,932 | (31,815) | GCID 20130026 Approval to execute 90 day job vacancy (\$31,815). |
| Non-Departmental | - | 5,718 | 5,718 | OPEB-DB adjustments FY 2013 \$5,718. |
| Working Capital Reserve | 287,539 | 363,766 | 76,227 | GCID 20130026 Approval to execute 90 day job vacancy \$31,432. Mid year adjustment \$46,130. GCID 20130497 Approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000. OPEB-DB adjustments FY 2013 (\$5,335). |
| <i>Subtotal</i> | | | 50,130 | |
| Group Self-Insurance Fund (605) | | | | |
| Human Resources | 41,579,882 | 42,481,904 | 902,022 | Mid year adjustment \$902,022. |
| Working Capital Reserve | - | 3,375,560 | 3,375,560 | GCID 20130929 Approval of a resolution amending the FY2013 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$3,375,560. |
| <i>Subtotal</i> | | | 4,277,582 | |
| Risk Management Fund (602) | | | | |
| Financial Services | 6,632,519 | 6,607,973 | (24,546) | GCID 20130026 Approval to execute 90 day job vacancy (\$24,546). |
| <i>Subtotal</i> | | | (24,546) | |
| Total Appropriation Budget Adjustments | | | \$ 50,395,622 | |

2014

ANNUAL
GRANTS
REPORT

gwinnett  county
GRANTS

Research | Writing | Management



| | | |
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Administrative Office of the Courts

As an alternative to lengthy jail time, Gwinnett County's Accountability Courts offer non-violent DUI and/or substance abuse offenders a treatment program. The County is using a \$136,000 grant from the **Criminal Justice Coordinating Council** to provide case management, drug testing, and treatment in lieu of prison time with a caveat that the offender must agree to participate during the court appearance. The DUI and Drug Accountability Courts currently have 170 participants. Over the last year, 73 percent of Drug Court program participants have achieved success in meeting the program's requirements while DUI Court had a retention rate of 88 percent. For this year's grant period, it is estimated that the DUI and Drug Court programs have saved the County incarceration costs of approximately \$320,000.


Additionally, the County secured \$704,000 in federal funding through the **U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Administration** to enhance the existing DUI/Drug Court program. The grant enables the County court system to collaborate with a local nonprofit, View Point Health, to offer extensive substance abuse treatment services to program participants. The treatment services include proven evidence-based therapies for trauma and life skills that deal with recovery and relapse prevention. The grant has allowed for the treatment of 105 substance abuse offenders since its award.

It is estimated that almost 17 percent of individuals entering local jails are suffering from some form of mental illness. Those individuals entering the justice system for minor offenses are now given an unconventional judicial approach to incarceration in Gwinnett with fund-

The influx of drug offenders continues to severely strain local adult court systems. With the success of adult drug courts in reducing recidivism, the application of drug court principles to populations in the juvenile court seems like the next logical step. An award of \$31,000 from the **Criminal Justice Coordinating Council** allowed Gwinnett County's Juvenile Court to start its first ever Drug Court program for juveniles. The grant's mission is to provide serious juvenile drug users a structured program designed to stop the illicit use and abuse of all addictive substances and curtail related criminal activity. The funding is being used to staff the court with a Juvenile Drug Court Coordinator. This individual will manage each juvenile's participation through a six stage program.

The Drug Court Coordinator, in collaboration with the presiding judge, evaluates the juvenile's eligibility. All program participants' day-to-day activities are monitored. In addition, the youth are required to participate in addiction therapy group sessions. Completion of the program takes approximately 10 months and can lead to dismissal of charges and sealing of the juvenile's record. Since the program began in early 2013, there have been 19 juvenile participants; 84 percent have consistently showed progress dealing with their substance abuse issues. On average, avoiding the placement of the juvenile in a Department of Juvenile Justice facility saves taxpayers \$200 per day.

Juvenile Court



ing of \$115,000 from the **Criminal Justice Coordinating Council**. In partnership with our treatment service provider, View Point Health, the funding will be used to complete mental health assessment on defendants resulting in the development of an individualized mental health treatment plan. Treatment is provided as outpatient or inpatient services, depending on the needs of each participant. Outpatient services may include but not be limited to: taking medication, going to individual or group therapy, substance abuse counseling, intensive day services, and vocational training and/or placement. A referral to inpatient services is done only when it is determined that the severity of the individual's current mental health state makes outpatient services not a viable option. The presence of defendants with mental illnesses in the criminal justice system imposes substantial costs on that system and substantial harm on defendants. Treatment for individuals suffering from mental illness instead of incarceration saves the County \$47 each day.

Since substance abuse problems for a juvenile often translate into problems at school, **Walton EMC Trust Foundation** decided to support the County's Juvenile Drug Court's effort by giving a \$2,000 donation to offset program cost. Staff dedicated a portion of the grant towards educational tutoring sessions. The remaining funds will help the participant's family deal with any transportation hardships a child may face when they are required to attend addiction therapy group sessions or court appearances. Parents who demonstrate a need will be issued a gas card to offset their travel cost.

In 2012, the Georgia legislature and Governor Nathan Deal created a critical source of funding necessary to support the growth of Accountability Courts in Georgia with the intended goal to reduce the prison population. In fall 2013, Gwinnett County's Juvenile Court received news of a \$400,000 award from the **Criminal Justice Coordinating Council**. The grant's purpose is to reduce the number of youth committed to long and short-term detention in a state juvenile facility. The program became operational in October through a community partnership with an organization called CHRIS Kids. The nonprofit will work with court staff and is tasked with providing high-risk juveniles in-home counseling services. The services are designed to address the juvenile's related emotional and behavioral problems. The program's goal is to strengthen and improve the juvenile's family unit while keeping the child in the home.

District Attorney

Victims of crime face many issues during the judicial process. To insure their rights are protected and their voice is heard the District Attorney's office is staffed with Crime Victim Advocates. The specialists are available to explain a victim's rights, how the court system works, and what to expect each step of the way. To deal with these and other issues, the District Attorney's office has received funding of \$57,000 from the **Prosecuting Attorney's Office** of Georgia that partially funds two of the office's eight full-time Crime Victim Advocates. Their role, in addition to dealing with any of the issues the victim is facing, is to also act as a direct liaison in the judicial system; to provide emotional support, clarification in the judicial process, and to provide any information to the victim that can help them through this difficult time. Over the last year, the Crime Victim Advocates have had more than 63,000 contacts with the victims of crime in the form of face-to-face contact, telephone calls, email, etc.

National events have shown that not only is first response critical in situations that pose potential harm to the masses, but preparedness for such events is equally crucial. Should a major event occur in the near future, Gwinnett County's Police Department is prepared to handle the situation with tactical equipment and funding from the **U.S. Department of Homeland Security**. The County estimates the various awards to be valued at \$1.2 million and has enabled the department's Hazardous Device Unit, CBRNE (Chemical, Biological, Radiological, Nuclear, and High-Yield Explosives) Unit, and SWAT (Special Weapons and Tactics) Unit to upgrade and enhance their response capability. The items acquired will allow assigned officers to respond to high-risk situations while minimizing their safety risks. Such items include the acquisition of an armored carrier (LENCO Bearcat). This equipment will give officers the ability to move to and from hostile situations and assist with the recovery and protection of civilians in harm's way during hostage situations or encounters with armed offenders. What's most important about this recent upgrade is the County can deploy its resources to neighboring jurisdictions throughout metro Atlanta area should the need arise.

Police

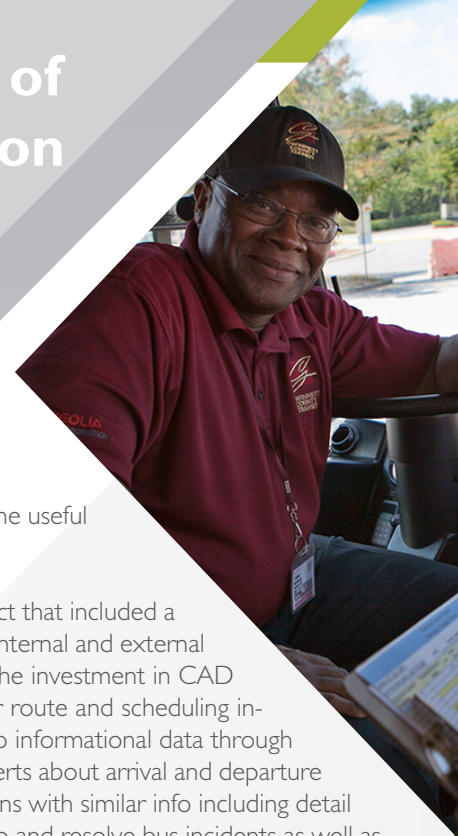
The Edward Byrne Memorial Justice Assistance Grant Program was established to honor fallen New York Police Officer Edward Byrne. It is the leading source of federal justice funding to state and local jurisdictions. In 2013, the **U.S. Department of Justice** announced the County's annual award allocation at \$251,000. The requested funds will address activities such as specialized police training, public outreach initiatives, and any equipment needs that will further the police's ability to provide the highest level of service to the community.

A portion of this year's award directed toward public outreach included a Public Safety Fall Festival, which was geared to improve citizen safety knowledge and awareness. The festival was attended by 8,910 citizens, a 10 percent increase over last year. County police staff offered a wide array of activities that included child car seat checks, a helicopter display, safety demonstrations, kids' activities, and a wide array of informational brochures.

Additionally, the Police Department developed a "SAFE for Women" program as a direct result of funding from the Edward Byrne Memorial Justice Assistance grant. The newly launched class is a two-hour educational awareness course that is offered to women ages 13 and up. It encompasses strategies, techniques, options, and prevention information to help reduce a woman's risk of exposure to violence. The program also introduces women to self-defense techniques. The program's first class had 83 women in attendance. The positive response has prompted the department to sponsor future classes in 2014.



Department of Transportation

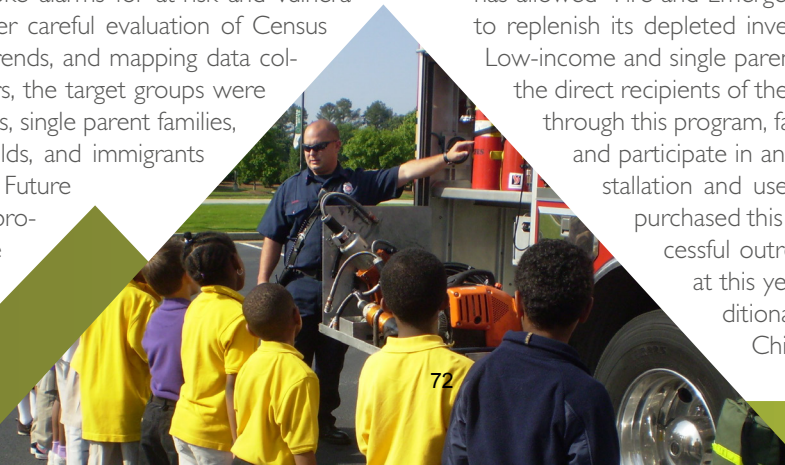


The Gwinnett County Public Transit System (GCT) continues to assist the metro Atlanta area in attainment and maintenance of EPA air quality emission standards. As part of this commitment, GCT operates 49 express buses with Cummins Clean Diesel Technology engines that include the Cummins After-treatment System and Diesel Particulate Filter (DPF). The maintenance schedule calls for the filters to be periodically cleaned or replaced every 120,000 miles/18 months at approximately \$7,000 per filter. After careful evaluation of options by County staff and the contracted maintenance group, the Department of Transportation acquired a \$20,000 DPF cleaning device with funds from the **Federal Transit Administration** grant program. Cleaning the DPFs versus replacement will save approximately \$343,000 every 18 months for the added benefit of reducing operational costs. The County plans to have 59 filters (counting spares) continuously cleaned for the useful life of the vehicle and will only have to replace a filter if it becomes damaged.

Using **federal and state transportation** grants of \$4.3 million, the County launched an installation project that included a computer-aided dispatch (CAD) system, an automatic vehicle location (AVL) system, and the installation of internal and external mounted video surveillance on all transit-operated buses. With more than 2 million transit riders per year, the investment in CAD and AVL technologies is expected to reduce the customer service centers' monthly call volume inquires for route and scheduling information. The newly installed AVL and CAD technologies will also allow riders to have immediate access to informational data through mobile technology devices such as cell phones and tablets. Commuters will be given the option to receive alerts about arrival and departure times via text through their cell phones. The Park and Ride lots will feature LED passenger information screens with similar info including detail on how they are addressing issues with delays. The security camera installations are being used to respond to and resolve bus incidents as well as provide a deterrent to disruptive behavior by passengers.

The County has undertaken a revitalization and improvement project in Duluth's central business district. Using \$529,000 in grant funding from the **Federal Highway Administration** provided through the **Georgia Department of Transportation**, the streetscape project is being completed in phases with joint efforts from the Gwinnett Place Community Improvement District (CID). The program concept is to enhance this area's overall image thus promoting future growth and development of businesses and increasing visitors. Funds will cover costs associated with pedestrian type improvements along the Pleasant Hill Road corridor from Satellite Boulevard to Club Drive. The enhancements include decorative street lamps, benches, trash receptacles, landscaping embellishments, and the installation of sidewalks to accommodate foot traffic.


Educating the population in fire prevention and safety is one goal for Gwinnett's firefighters. To further this effort, the Department of Fire and Emergency Services (FES) is scheduled to expend \$78,000 in grant funds from the **U.S. Department of Homeland Security, Federal Emergency Management Agency**. These funds will aid in the expansion of the Firefighters and Community Together (FACT) program. Employees are in the process of kicking this program into full gear so they can better educate residents through community outreach classes. Scheduled classes will assist in the development of residential emergency escape plans and other fire prevention tips. The County will also allocate 93 percent of the award proceeds to purchase and install 4,050 smoke alarms for at-risk and vulnerable target groups in 2014. After careful evaluation of Census demographics, response calls trends, and mapping data collected over the past three years, the target groups were identified as low-income families, single parent families, seniors, special needs households, and immigrants experiencing cultural barriers. Future advertisements for the FACT program will be made available through the County website, news media, and community groups.



Fire and Emergency Services

Organizations such as Department of Family and Children Services (DFACS), hospitals, courts, and the local Women, Infants, and Children (WIC) office refer families to "Safe Kids Gwinnett" program led by the Department of Fire and Emergency Services. In support of the program, local **Wal-Mart** stores located in Norcross and Lilburn provided the County with \$2,000 for community outreach. The funding source has allowed Fire and Emergency Services an opportunity to replenish its depleted inventory of child safety car seats.

Low-income and single parent families with young children are the direct recipients of the car seat. Prior to obtaining a car seat through this program, families must first meet income guidelines and participate in an instruction-led course on the proper installation and use of the seats. Nineteen car seats were purchased this year with an additional 19 on order. Successful outreach yielded a disbursement of six seats at this year's Public Safety Fall Festival with an additional 12 being distributed during National Child Passenger Safety Week in September.



Federal and state funding of \$1.3 million from the **Atlanta Regional Commission** has allowed the County's Community Services, Senior Service staff to continue their mission of improving the aging population's quality of life. Funds are used for a wide variety of programs from nutritional meals to transportation services. On average, the County offers 2,999 meals per month to seniors in a group setting at one of four Gwinnett Senior Center facilities. In addition, 5,596 nutritious meals are prepared and delivered monthly to seniors who are homebound or who face challenges with preparing their own meals. The Gwinnett Senior Center also provided seniors transportation to and from community centers, medical appointments, and field trips.

Community Development Block Grant


The Community Development Block Grant (CDBG) program is an entitlement program that provides communities with financial resources to address services and suitable living environments for low and moderate-income persons. In 2013, Gwinnett was awarded \$4.8 million from the **U.S. Department of Housing and Urban Development**. The County disbursed these funds to eligible organizations that wished to improve public infrastructure, facilities, or services in qualifying communities.

In early 2013, the Partnership Against Domestic Violence (PADV) – a local nonprofit providing comprehensive services to domestic violence survivors – completed its substantial building acquisition and construction project for its Gwinnett County Safe House. The organization used \$1.63 million from CDBG funds for acquisition and leveraged \$4.3 million in private donations from individuals and foundations to build out the interior of the facility to include an endowment that ensured the shelter would begin operations on schedule in February 2013. Upon completion, the 14,000 square foot space became the largest certified domestic violence shelter in the state of Georgia. This organization has operated in Gwinnett County since 1987 and the completion of its new facility enhanced the nonprofit's capacity to provide lifesaving services and support to victims of domestic violence.

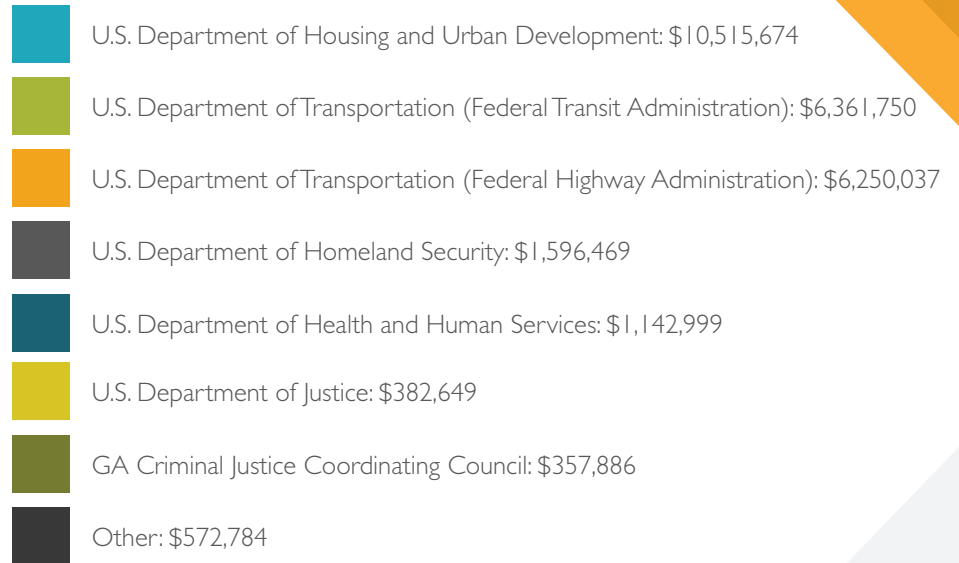
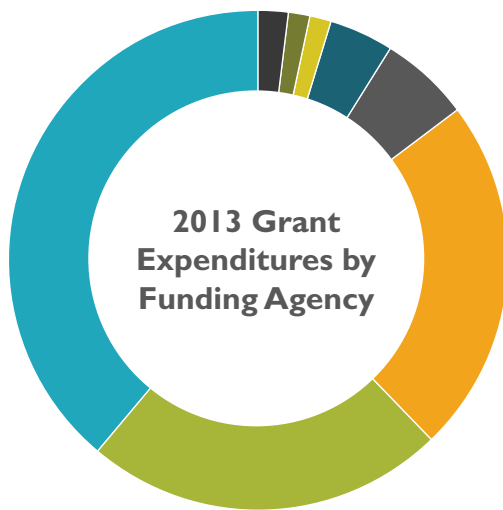
HOME/Neighborhood Stabilization Program

When the housing bubble burst, the effects were felt throughout all of Gwinnett County. The County continued to promote efforts on providing citizens with affordable housing options through programs such as the **Neighborhood Stabilization Program (NSP)** and **HOME** program. In 2013, the County approved a partnership with Lawrenceville Housing Corporation to construct a 16-unit residential townhome subdivision in Lawrenceville. The Oakland Downs Townhome project is being funded through both the NSP and HOME grants totaling \$2.1 million. The project broke ground in early November and is expected to be completed and sold in summer 2014. The units will be sold to low-income qualified buyers.

Emergency Solutions Grant



Gwinnett County continues to address the cycle of homelessness, poverty, and domestic violence. Confronted with a growing number of individuals and families who face the possibility of abusive situations, unsafe living conditions, and inadequate shelter, the County has taken action to help provide assistance for its citizens. To meet these imperative needs, the County has used a total of \$315,000 in 2013 **Emergency Solutions Grant (ESG)** money to fund nonprofit organizations that assist individuals and families with regaining stability in permanent housing after experiencing a housing crisis. Specifically, more than \$189,000 in ESG funds was awarded to agencies that provide emergency shelter to homeless persons. This investment resulted in 564 individuals being served in the community thanks to nonprofit agencies such as Rainbow Village, Norcross Cooperative Ministry, the Center for Pan Asian Community Services, and Partnership Against Domestic Violence.



2013 Grant Awards by Funding Agency

| Funding Agency | Recipient Department | Award Amount |
|--|----------------------------|---------------------|
| Criminal Justice Coordinating Council | Admin Office of the Courts | \$286,026 |
| | Juvenile Court | \$447,523 |
| Georgia Department of Human Services | Financial Services | \$45,000 |
| Georgia Department of Transportation | Transportation | \$329,915 |
| U.S. Department of Health and Human Services | Community Services | \$1,486,026 |
| | Juvenile Court | \$39,799 |
| U.S. Department of Homeland Security | Police | \$523,933 |
| | Fire | \$62,520 |
| U.S. Department of Housing and Urban Development | Financial Services | \$4,179,674 |
| U.S. Department of Justice | Sheriff/Corrections | \$99,451 |
| | Police | \$149,642 |
| | District Attorney | \$45,703 |
| | Corrections | \$5,942 |
| U.S. Department of Transportation | Transportation | \$6,358,111 |
| U.S. Federal Aviation Administration | Transportation | \$1,482,445 |
| U.S. Federal Highway Administration | Transportation | \$34,271,191 |
| | Admin Office of the Courts | \$29,100 |
| U.S. Federal Transit Administration | Community Services | \$182,916 |
| U.S. Department of Labor | Corrections | \$116,000 |
| Walton Electric Trust Inc. | Juvenile Court | \$2,000 |
| Total Grants Received | | \$50,142,917 |

gwinnett  county
GRANTS
Research | Writing | Management

The Grants Business Unit is an available resource to all County departments. Our primary goal is to provide grant administrative oversight to Gwinnett County departments and secure alternative revenue through funding from federal, state, and local grant agencies. We are tasked to research grant opportunities, provide technical assistance in grant writing, and administratively manage all federal grants awarded to the County.

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Department of Financial Services
Grants Business Unit
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