



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report

for the period ended

December 31, 2012 (unaudited)



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M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator

Maria B. Woods
Director of Financial Services

DATE: January 17, 2013

SUBJECT: Monthly Financial Report for the Period Ended December 31, 2012

This report, which includes unaudited information for the fiscal year through December 2012, 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 the status of budgeted and actual revenues and expenditures/expenses.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 8
General Fund Non-departmental Budget Transfers Schedule	Page 42
Inter-fund Transfers – All Funds Schedule	Page 43
Budget Adjustments by Fund Schedule	Page 44
Upcoming Purchasing Solicitations Report	Page 61

Executive Summary

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit, and the final numbers for fiscal year 2012 will be reported in the audited Comprehensive Annual Financial Report. For this report, estimates have been posted for major items, such as property tax revenues collected in January 2013 on 2012 tax bills, but additional entries will be necessary.

Preliminary results for fiscal year 2012 indicate that all operating funds have outperformed expectations, resulting in higher than expected fund balances and net assets.

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County on April 6, 2012. During the 45 day appeal period, taxpayers filed over 26,000 commercial and residential property tax appeals; this is an 18% decrease from the 32,000 filed last year. To date, 99.9% of the appeals have been settled, with 33 appeals or approximately \$14.7 million of the tax digest value still under dispute. The Tax Digest was submitted to the Georgia Department of Revenue on July 23, 2012 and was approved as submitted.

Real and Personal Property Tax bills were generated and mailed on or before August 15, 2012 and were due October 15, 2012. When the 2012 budget was developed, the digest was estimated to decline approximately 8% from 2011, whereas current estimates reflect a 5% final digest decline. As of December 31st, the property tax collection rate was 96.7%. As a result, by December 31st, actual receipted revenues have exceeded budgeted revenue estimates in all tax-related funds, which include the General Fund, General Obligation Bond Fund, and Recreation Fund. Although property tax revenues exceeded budget in 2012, they have declined approximately \$8 million from fiscal year 2011 receipts.

Property tax revenues are projected more than a year in advance of tax digest approval and subsequent billing. For example, the tax digest was forecasted in the spring/summer 2011 for the fall 2012 tax bills. The County budgets operating revenues conservatively, particularly tax revenues which fund vital services within the County.

In the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains 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 primarily by charges to other funds receiving benefits based on a county-wide central services cost allocation plan. In addition to having a new fund included in the monthly report, this change in operation can be financially observed in the General Fund and is also discussed in that section.

One initiative to balance the 2012 budget was the continuation of the 90-day job vacancy program with a budgeted savings of \$1,604,959 in the General Fund, which is reflected as Vacancy Reserve on page 8. Budget adjustments made through December resulted in savings of nearly \$8.2 million in all funds, of which approximately \$5.2 million was in the

General Fund. Savings beyond the budgeted amount result in a decrease in the use of fund balance.

Investment income is based on cash balances, interest rates, market conditions, timing of cash inflows/outflows, and available investment products. As these variables are not predictable, variances will occur between budgeted and actual investment income earned. Investments in compliance with state and County policy are made when opportunities are presented, which may be different than anticipated when the budget was created. Investment decisions are made based upon market opportunities available at any point in time to ensure all potential investment income is earned. In contrast, the budgeted estimates are made at specific points in time. As a result, a number of funds show unusual variances in investment income. Despite these variations, approximately \$1 million was budgeted for investment income across all operating funds, and the County received \$1.8 million.

A fiscal year 2012 budget amendment was adopted on December 11, 2012 at a regularly scheduled business meeting and included the following adjustments:

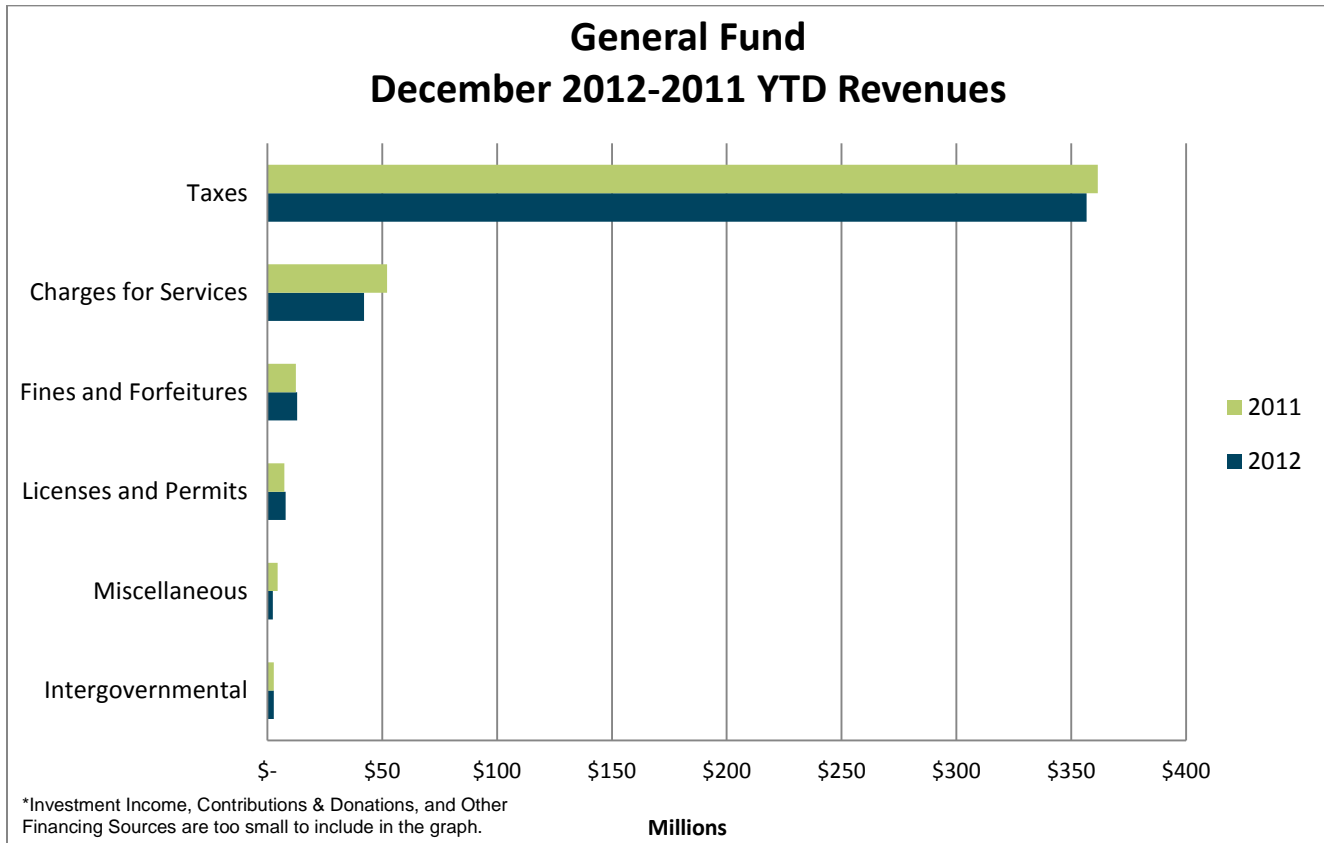
- Increasing General Fund revenue budget for Taxes and Insurance Premium Tax based on actual cash receipts at that time
- Appropriating additional resources to Prisoner Medical, Pauper Burial, and Court Reporter Reserves
- Amending the revenue budget and appropriations for Indirect Cost by the offsetting amounts to accommodate a change in reporting format
- Appropriating additional resources to Capital Project, Group Self Insurance, Risk, and Defined Benefit Funds
- Transferring the employer contribution to Other Post Employment Benefit Fund to the General Fund from the Group Self Insurance Fund
- Eliminating the Capital Vehicle Fund contribution to the General Fund

All departments submitted their Fiscal Year 2013 Annual Operating and Capital Budgets on or before July 27th. From September 5th through September 12th, departments presented their Business Plans to the Chairman and the Citizens' Review Team for consideration. The presentations by departments have been recorded and can be viewed on the County's website on the [Budget Review Meetings webpage](#). With input from the Citizen Review Team, the Chairman presented a proposed budget to the Board of Commissioners on November 27, 2012, and a public hearing was held on December 10, 2012. The Fiscal Year 2013 Budget was unanimously adopted on January 3, 2013.

The Fiscal Year 2013 Adopted Budget Resolution includes an Operating Funds budget of \$1,058,766,782, and a Capital Funds budget of \$404,730,090. A summary of the 2013 budget is available online at [Gwinnett County's Web site](#) on the Department of Financial Services page.

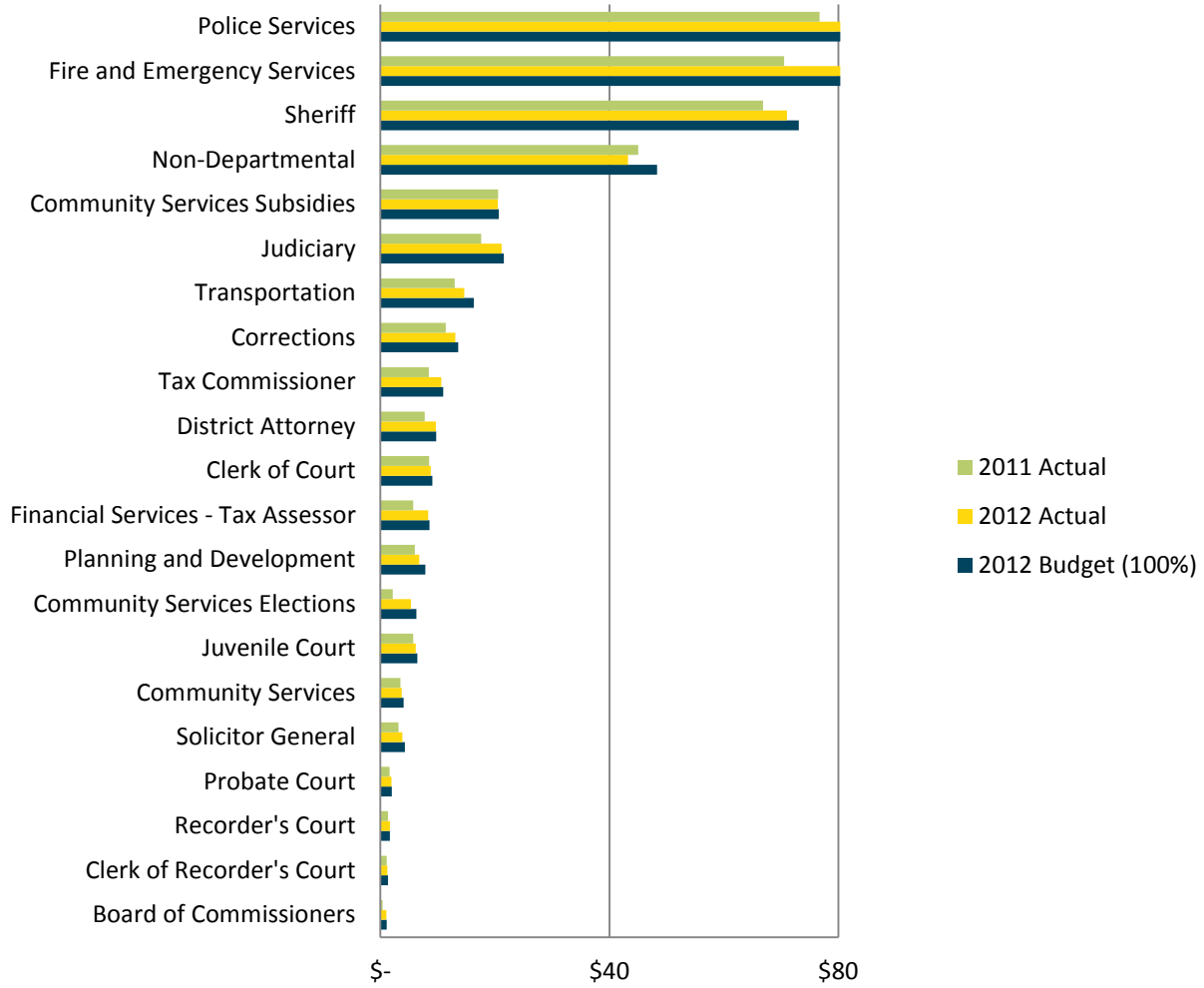
General Fund

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



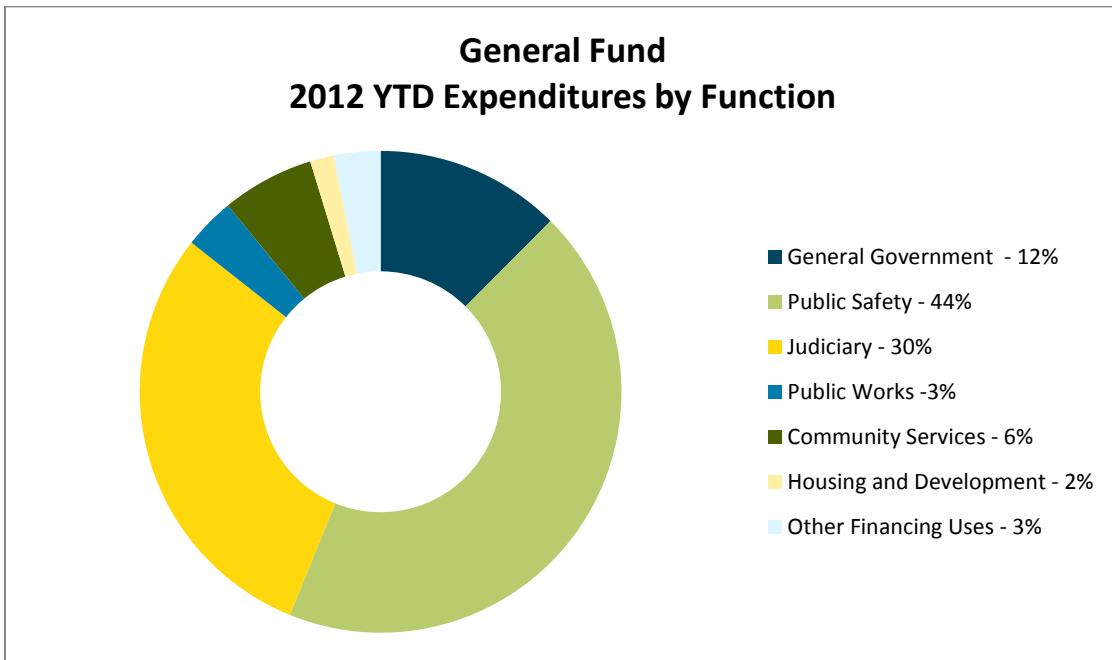
When comparing fiscal year 2011 to fiscal year 2012, total General Fund revenues are down approximately \$15.8 million. This decline is primarily related to a declining tax digest, which resulted in a \$13.1 million decrease in tax revenues, and a reduction in Charges for Services related to the creation of the Administrative Support Fund. Although substantial, these decreases in revenue were offset by an earlier property tax bill due date in 2012, which resulted in a \$4.5 million increase in revenue, and an improved collection rate for specific line items such as insurance premium tax and intangible recording tax, which resulted in a \$3.1 million increase in revenue.

**General Fund
Budget vs. Actual by Department
December 2012-2011 YTD Expenditures**



*Does not include 2011 expenditures for departments that moved to the Administrative Support Fund.

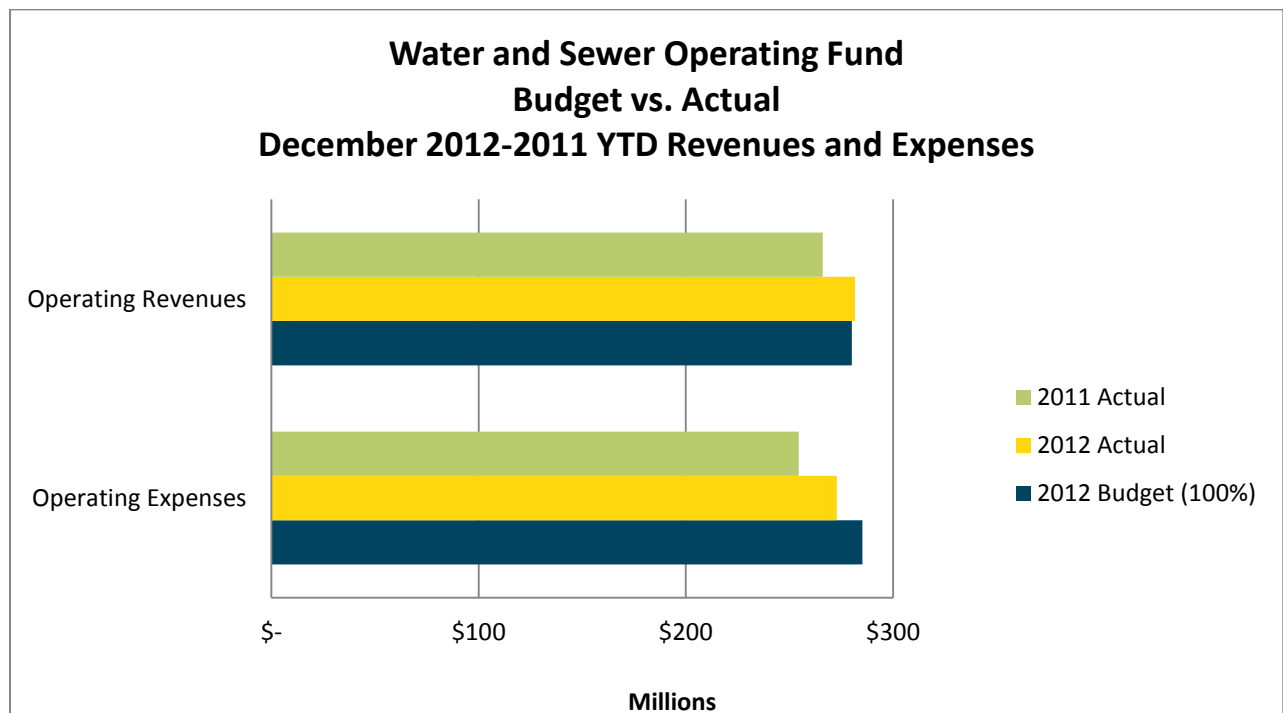
As illustrated in the graph above, all departments completed the 2012 fiscal year below budgeted appropriations.



Public Safety and Judiciary expenditures account for 74% of the General Fund total expenditures through the month of December 2012.

Water and Sewer Operating Fund (501)

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



Total year-to-date Water and Sewer Fund revenues are up when compared to 2011 by approximately \$15.7 million. The increase in revenue is driven mainly by increases in:

- Retail Sewer revenue - \$8.5 million
- System Development Charge revenue - \$4.4 million
- Retail Water revenue - \$3.3 million
- Sales Tax Refund revenue - \$966,000

The increases in revenue shown above are partially offset by several insignificant decreases in revenues.

Water and Sewerage operating expenses ended fiscal year 2012 under budget, but are up approximately \$18.4 million compared to 2011. The year-over-year increase can be summarized as follows:

Increases

- Additional Defined Benefit Retirement Contribution - \$9.0 million
- Transfers to the Renewal and Extension Capital Fund - \$8.8 million
- Debt Service - \$5.0 million
- Capacity & Use - \$2.6 million
- Chemicals - \$928,000
- Professional Services - \$660,000

Decreases

- Lower Other Post Employment Benefits Contribution - \$6.0 million
- Utilities - \$1.7 million
- Bad Debt Expense - \$1.2 million
- Industrial Repair and Maintenance - \$918,000

Water and Sewerage revenues ended the year approximately \$1.7 million over budget, and will not need to use the budgeted use of fund balance of \$5.2 million. Expenses ended the year approximately \$12.4 million less than budget. Factors contributing to this expense variance include:

- Professional services - \$3.0 million
- Utility savings - \$2.6 million
- Industrial Repair and Maintenance - \$2.6 million
- Lower than expected Bad Debt Expense - \$1.9 million
- Total Personnel Services - \$1.1 million

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 171,849,640	\$ 171,849,640	\$ 171,849,640	
Revenues:				
Taxes	\$ 294,480,644	\$ 307,641,321	\$ 327,510,810	106.46%
Insurance Premiums	26,849,330	29,120,387	29,120,387	100.00%
Licenses and Permits	7,410,808	7,662,308	8,009,093	104.53%
Intergovernmental	2,766,573	2,771,573	2,840,024	102.47%
Charges for Services	48,350,120	43,628,808	42,154,903	96.62%
Fines and Forfeitures	14,180,820	14,191,580	13,060,197	92.03%
Investment Income	153,483	303,483	1,059,389	349.08%
Contributions and Donations	30,000	33,277	67,343	202.37%
Miscellaneous	1,550,764	2,384,792	2,351,789	98.62%
Other Financing Sources	6,165,000	165,000	265,113	160.67%
Total Revenues without Use of Fund Balance	401,937,542	407,902,529	426,439,048	104.54%
Use of Fund Balance	-	34,221,288	-	0.00%
Vacancy Reserve	1,604,959	-	-	-
TOTAL REVENUES	\$ 403,542,501	\$ 442,123,817	\$ 426,439,048	96.45%
Appropriations:				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 1,039,863	95.13%
Tax Assessor	8,575,865	8,591,826	8,335,699	97.02%
Tax Commissioner	10,930,354	10,979,099	10,631,680	96.84%
Transportation	16,681,486	16,304,696	14,647,501	89.84%
Planning and Development	8,186,646	7,424,693	6,415,220	86.40%
Fire Planning and Development	427,729	407,338	352,063	86.43%
Probation	8,981	9,237	9,218	99.79%
Police Services	89,156,202	92,786,632	91,320,000	98.42%
Corrections	13,107,435	13,594,317	13,056,647	96.04%
Fire and Emergency Services	79,703,048	82,575,243	81,577,716	98.79%
Community Services	5,636,793	4,037,158	3,726,341	92.30%
Community Services Subsidies:				
Atlanta Regional Commission	763,800	816,100	816,100	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	787,581	787,667	667,356	84.73%
Library Subsidy	14,618,068	14,618,068	14,618,068	100.00%
Library Contingency	1,500,000	1,500,000	1,500,000	100.00%
Mental Health	768,297	768,297	768,297	100.00%
Total Community Services Subsidies	20,589,033	20,641,419	20,521,108	99.42%

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GENERAL FUND (001) continued

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Community Services - Elections	6,327,282	6,287,128	5,328,207	84.75%
Juvenile Court	5,764,141	6,417,980	6,190,474	96.46%
Sheriff	70,311,887	71,756,227	69,771,499	97.23%
Immigration Customs Enforcement	1,319,786	1,319,786	1,283,995	97.29%
Clerk of Court	9,064,900	9,062,200	8,776,352	96.85%
Judiciary	14,104,254	20,060,904	19,673,973	98.07%
Jury Operations	1,488,345	1,488,345	1,488,292	100.00%
Recorder's Court	1,568,289	1,667,210	1,641,905	98.48%
Probate Court	1,903,737	1,960,237	1,912,621	97.57%
District Attorney	9,595,420	9,725,525	9,686,202	99.60%
Solicitor General	4,261,655	4,281,695	3,847,759	89.87%
Clerk of Recorder's Court	1,343,846	1,340,396	1,210,402	90.30%
Non-Departmental:				
Compensation Reserve	1,000,000	871,108	-	0.00%
Contingency	1,000,000	913,901	-	0.00%
Contribution to Capital	-	10,000,000	10,000,000	100.00%
Contribution to Transit	3,200,000	3,200,000	3,200,000	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	100,000	-	0.00%
Inmate Medical Reserve	1,700,000	182,651	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,033,446	1,119,545	1,119,544	100.00%
Other Miscellaneous	657,391	646,053	131,311	20.33%
Contribution to Crime Victim	110,194	110,194	110,194	100.00%
Contribution to Loganville EMS	-	820,000	820,000	100.00%
Other Post Employee Benefit Reserve	3,000,000	6,064,309	6,064,309	100.00%
Pauper Burials	90,000	111,000	85,200	76.76%
Partnership Gwinnett	500,000	500,000	375,000	75.00%
Fuel/Parts Reserve	200,000	200,000	-	0.00%
Indigent Defense Reserve	5,972,599	1,651,899	-	0.00%
Court Reporters Reserve	1,894,074	53,574	-	0.00%
Court Interpreters Reserve	564,208	31,537	-	0.00%
Pension Reserve	-	10,000,000	10,000,000	100.00%
Other Governmental Agencies	-	10,335,640	10,335,640	100.00%
Total Non-Departmental	22,421,912	48,311,411	43,241,198	89.51%
TOTAL APPROPRIATIONS	\$ 403,542,501	\$ 442,123,817	\$ 425,685,935	96.28%

Projected Fund Balance December 31

\$ 170,244,681 \$ 137,628,352

Fund Balance as of Report Date

\$ 172,602,753

Number of months available using fund balance

4.7

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 27,492,947	\$ 27,492,947	\$ 27,492,947	
Revenues:				
Taxes	\$ 5,441,552	\$ 5,441,552	\$ 6,529,557	119.99%
Intergovernmental	18,817	18,817	17,746	94.31%
Investment Income	22,249	24,785	34,546	139.38%
Other Financing Sources	-	25,117,311	25,117,309	100.00%
TOTAL REVENUES	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 31,699,158</u>	103.58%
Appropriations:				
Debt Service	\$ 5,226,679	\$ 5,525,716	\$ 5,475,041	99.08%
Other Financing Uses	-	24,818,274	24,817,713	100.00%
Total Appropriations without Contribution to Fund Balance	<u>5,226,679</u>	<u>30,343,990</u>	<u>30,292,754</u>	99.83%
Contribution to Fund Balance	255,939	258,475	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 30,292,754</u>	98.99%
Projected Fund Balance December 31	<u>\$ 27,748,886</u>	<u>\$ 27,751,422</u>		
Fund Balance as of Report Date			<u>\$ 28,899,351</u>	

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RECREATION FUND (105)

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

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 10,150,883	\$ 10,150,883	\$ 10,150,883	
Revenues:				
Taxes	\$ 22,887,734	\$ 22,887,734	\$ 25,581,017	111.77%
Intergovernmental	52,810	52,810	73,926	139.98%
Charges for Services	4,064,567	4,064,567	3,551,328	87.37%
Investment Income	6,330	6,330	11,267	177.99%
Contributions and Donations	4,550	4,550	300	6.59%
Miscellaneous	1,689,062	1,699,178	1,742,550	102.55%
TOTAL REVENUES	<u>\$ 28,705,053</u>	<u>\$ 28,715,169</u>	<u>\$ 30,960,388</u>	107.82%
Appropriations:				
Community Services	\$ 28,511,528	\$ 28,265,182	\$ 26,577,786	94.03%
Support Services	128,992	128,992	127,571	98.90%
Total Appropriations without Contribution to Fund Balance	<u>28,640,520</u>	<u>28,394,174</u>	<u>26,705,357</u>	94.05%
Contribution to Fund Balance	64,533	320,995	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 28,705,053</u>	<u>\$ 28,715,169</u>	<u>\$ 26,705,357</u>	93.00%
Projected Fund Balance December 31	<u>\$ 10,215,416</u>	<u>\$ 10,471,878</u>		
Fund Balance as of Report Date			<u>\$ 14,405,914</u>	

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LOGANVILLE EMS FUND (103)

The Loganville EMS Fund accounts for the costs associated with providing EMS services to the City of Loganville.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Other Financing Sources	\$ -	\$ 820,000	\$ 820,000	100.00%
TOTAL REVENUES	\$ -	\$ 820,000	\$ 820,000	100.00%
Appropriations:				
Contribution to Fund Balance	\$ -	\$ 820,000	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 820,000	\$ -	0.00%
Projected Fund Balance December 31	\$ -	\$ 820,000		
Fund Balance as of Report Date			\$ 820,000	

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,081,744	\$ 1,081,744	\$ 1,081,744	
Revenues:				
Charges for Services	\$ 114,877	\$ 114,877	\$ 117,341	102.14%
Investment Income	1,299	-	-	-
TOTAL REVENUES	\$ 116,176	\$ 114,877	\$ 117,341	102.14%
Appropriations:				
Transportation	\$ 58,355	\$ 58,355	\$ 53,015	90.85%
Total Appropriations without Contribution to Fund Balance	58,355	58,355	53,015	90.85%
Contribution to Fund Balance	57,821	56,522	-	0.00%
TOTAL APPROPRIATIONS	\$ 116,176	\$ 114,877	\$ 53,015	46.15%
Projected Fund Balance December 31	\$ 1,139,565	\$ 1,138,266		
Fund Balance as of Report Date			\$ 1,146,070	

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,419,542	\$ 3,419,542	\$ 3,419,542	
Revenues:				
Charges for Services	\$ 6,165,340	\$ 6,167,165	\$ 6,278,745	101.81%
Investment Income	3,632	3,632	1,650	45.43%
Total Revenues without Use of Fund Balance	6,168,972	6,170,797	6,280,395	101.78%
Use of Fund Balance	749,858	1,249,882	-	0.00%
TOTAL REVENUES	\$ 6,918,830	\$ 7,420,679	\$ 6,280,395	84.63%
Appropriations:				
Transportation	\$ 6,918,830	\$ 7,420,679	\$ 6,707,373	90.39%
TOTAL APPROPRIATIONS	\$ 6,918,830	\$ 7,420,679	\$ 6,707,373	90.39%
Projected Fund Balance December 31	\$ 2,669,684	\$ 2,169,660		
Fund Balance as of Report Date			\$ 2,992,564	

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ -	\$ 1,631,043	\$ 1,308,253	80.21%
Investment Income	-	1,156	1,157	100.09%
TOTAL REVENUES	\$ -	\$ 1,632,199	\$ 1,309,410	80.22%
Appropriations:				
Clerk of Court	\$ -	\$ 1,632,199	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 1,632,199	\$ -	0.00%
Projected Fund Balance December 31	\$ -	\$ -		
Fund Balance as of Report Date			\$ 1,309,410	

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 111,723	\$ 111,723	\$ 111,723	
Revenues:				
Charges for Services	\$ 77,388	\$ 77,388	\$ 66,218	85.57%
Investment Income	137	36	9	25.00%
Total Revenues without Use of Fund Balance	77,525	77,424	66,227	85.54%
Use of Fund Balance	-	28,920	-	0.00%
TOTAL REVENUES	<u>\$ 77,525</u>	<u>\$ 106,344</u>	<u>\$ 66,227</u>	62.28%
Appropriations:				
Juvenile Court	\$ 77,525	\$ 106,344	\$ 70,089	65.91%
TOTAL APPROPRIATIONS	<u>\$ 77,525</u>	<u>\$ 106,344</u>	<u>\$ 70,089</u>	65.91%
Projected Fund Balance December 31	\$ 111,723	\$ 82,803		
Fund Balance as of Report Date			\$ 107,861	

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 62,361	\$ 62,361	\$ 62,361	
Revenues:				
Charges for Services	\$ 53,244	\$ 53,244	\$ 43,004	80.77%
Investment Income	60	60	-	0.00%
Miscellaneous	5,476	5,757	4,492	78.03%
Total Revenues without Use of Fund Balance	58,780	59,061	47,496	80.42%
Use of Fund Balance	40,487	40,206	-	0.00%
TOTAL REVENUES	\$ 99,267	\$ 99,267	\$ 47,496	47.85%
Appropriations:				
Corrections	\$ 99,267	\$ 99,267	\$ 62,762	63.23%
TOTAL APPROPRIATIONS	\$ 99,267	\$ 99,267	\$ 62,762	63.23%
Projected Fund Balance December 31	\$ 21,874	\$ 22,155		
Fund Balance as of Report Date			\$ 47,095	

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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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,619,038	\$ 1,619,038	\$ 1,619,038	
Revenues:				
Charges for Services	\$ 374,104	\$ 374,104	\$ 435,029	116.29%
Investment Income	617	-	-	-
TOTAL REVENUES	\$ 374,721	\$ 374,104	\$ 435,029	116.29%
Appropriations:				
Sheriff Inmate Store Operations	\$ 374,104	\$ 374,104	\$ 234,168	62.59%
Total Appropriations without Contribution to Fund Balance	374,104	374,104	234,168	62.59%
Contribution to Fund Balance	617	-	-	-
TOTAL APPROPRIATIONS	\$ 374,721	\$ 374,104	\$ 234,168	62.59%
Projected Fund Balance December 31	\$ 1,619,655	\$ 1,619,038		
Fund Balance as of Report Date			\$ 1,819,899	

YTD financial report 2012 gwinnettcouy

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

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,310,075	\$ 1,310,075	\$ 1,310,075	
Revenues:				
Fines and Forfeitures	\$ 831,786	\$ 831,786	\$ 789,534	94.92%
Investment Income	1,984	1,984	1,544	77.82%
Miscellaneous	-	1,399	1,863	133.17%
Other Financing Sources	110,194	110,194	110,194	100.00%
Total Revenues without Use of Fund Balance	943,964	945,363	903,135	95.53%
Use of Fund Balance	211,564	210,795	-	0.00%
TOTAL REVENUES	\$ 1,155,528	\$ 1,156,158	\$ 903,135	78.12%
Appropriations:				
District Attorney	\$ 470,537	\$ 471,167	\$ 324,127	68.79%
Solicitor General	684,991	684,991	533,364	77.86%
TOTAL APPROPRIATIONS	\$ 1,155,528	\$ 1,156,158	\$ 857,491	74.17%
Projected Fund Balance December 31	\$ 1,098,511	\$ 1,099,280		
Fund Balance as of Report Date			\$ 1,355,719	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 528,509	\$ 528,509	\$ 528,509	
Revenues:				
Fines and Forfeitures	\$ 155,000	\$ 19,622	\$ 19,623	100.01%
Investment Income	550	532	533	100.19%
Total Revenues without Use of Fund Balance	155,550	20,154	20,156	100.01%
Use of Fund Balance	49,450	185,390	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 205,544	\$ 20,156	9.81%
Appropriations:				
District Attorney	\$ 205,000	\$ 205,544	\$ 99,258	48.29%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 205,544	\$ 99,258	48.29%
Projected Fund Balance December 31	\$ 479,059	\$ 343,119		
Fund Balance as of Report Date			\$ 449,407	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,889,504	\$ 3,889,504	\$ 3,889,504	
Revenue:				
Fines and Forfeitures	\$ 300,000	\$ 122,816	\$ 124,234	101.15%
Investment Income	3,300	-	-	-
Miscellaneous	100	100	-	0.00%
Total Revenues without Use of Fund Balance	303,400	122,916	124,234	101.07%
Use of Fund Balance	1,189,515	1,711,284	-	0.00%
TOTAL REVENUES	\$ 1,492,915	\$ 1,834,200	\$ 124,234	6.77%
Appropriations:				
Police Special Investigation Operations	\$ 1,492,915	\$ 1,834,200	\$ 566,869	30.91%
TOTAL APPROPRIATIONS	\$ 1,492,915	\$ 1,834,200	\$ 566,869	30.91%
Projected Fund Balance December 31	\$ 2,699,989	\$ 2,178,220		
Fund Balance as of Report Date			\$ 3,446,869	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 264,940	\$ 264,940	\$ 264,940	
Revenue:				
Use of Fund Balance	\$ 264,233	\$ 264,233	\$ -	0.00%
TOTAL REVENUES	<u>\$ 264,233</u>	<u>\$ 264,233</u>	<u>\$ -</u>	<u>0.00%</u>
Appropriations:				
Police Services	\$ 264,233	\$ 264,233	\$ 193,263	73.14%
TOTAL APPROPRIATIONS	<u>\$ 264,233</u>	<u>\$ 264,233</u>	<u>\$ 193,263</u>	<u>73.14%</u>
Projected Fund Balance December 31	\$ 707	\$ 707		
Fund Balance as of Report Date			\$ 71,677	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 2,966,115	\$ 2,966,115	\$ 2,966,115	
Revenue:				
Fines and Forfeitures	\$ 500,000	\$ 459,765	\$ 459,766	100.00%
Investment Income	850	-	-	-
Miscellaneous	500	500	2,489	497.80%
Total Revenues without Use of Fund Balance	501,350	460,265	462,255	100.43%
Use of Fund Balance	382,785	703,792	-	0.00%
TOTAL REVENUES	\$ 884,135	\$ 1,164,057	\$ 462,255	39.71%
Appropriations:				
Police Services	\$ 884,135	\$ 1,164,057	\$ 339,389	29.16%
TOTAL APPROPRIATIONS	\$ 884,135	\$ 1,164,057	\$ 339,389	29.16%
Projected Fund Balance December 31	\$ 2,583,330	\$ 2,262,323		
Fund Balance as of Report Date			\$ 3,088,981	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 201,731	\$ 201,731	\$ 201,731	
Revenues:				
Fines and Forfeitures	\$ 37,000	\$ 84,260	\$ 84,260	-
Investment Income	279	156	232	148.72%
Miscellaneous	-	-	180	-
Other Financing Sources	-	-	7,098	-
Total Revenues without Use of Fund Balance	37,279	84,416	91,770	108.71%
Use of Fund Balance	62,721	200,155	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 284,571	\$ 91,770	32.25%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 284,571	\$ 75,058	26.38%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 284,571	\$ 75,058	26.38%
Projected Fund Balance December 31	\$ 139,010	\$ 1,576		
Fund Balance as of Report Date			\$ 218,443	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 826,862	\$ 826,862	\$ 826,862	
Revenues:				
Fines and Forfeitures	\$ -	\$ 288,371	\$ 288,371	100.00%
Investment Income	330	3,504	881	25.14%
Other Financing Sources	-	-	729	-
Total Revenues without Use of Fund Balance	330	291,875	289,981	99.35%
Use of Fund Balance	499,670	799,333	-	0.00%
TOTAL REVENUES	\$ 500,000	\$ 1,091,208	\$ 289,981	26.57%
Appropriations:				
Sheriff Special Operations	\$ 500,000	\$ 1,091,208	\$ 270,195	24.76%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 1,091,208	\$ 270,195	24.76%
Projected Fund Balance December 31	\$ 327,192	\$ 27,529		
Fund Balance as of Report Date			\$ 846,648	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 163,945	\$ 163,945	\$ 163,945	
Revenues:				
Investment Income	\$ 50	\$ 108	\$ 164	151.85%
Total Revenues without Use of Fund Balance	50	108	164	151.85%
Use of Fund Balance	99,950	163,848	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 163,956	\$ 164	0.10%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 163,956	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 163,956	\$ -	0.00%
Projected Fund Balance December 31	\$ 63,995	\$ 97		
Fund Balance as of Report Date			\$ 164,109	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 34,709,737	\$ 34,709,737	\$ 34,709,737	
Revenues:				
Charges for Services	\$ 12,552,079	\$ 11,018,079	\$ 11,320,103	102.74%
Investment Income	137,656	150,656	191,206	126.92%
Miscellaneous	-	7,886	8,564	108.60%
Total Revenues without Use of Fund Balance	12,689,735	11,176,621	11,519,873	103.07%
Use of Fund Balance	4,129,457	9,377,542	-	0.00%
TOTAL REVENUES	\$ 16,819,192	\$ 20,554,163	\$ 11,519,873	56.05%
Appropriations:				
911 Operations	\$ 16,819,192	\$ 20,554,163	\$ 15,385,995	74.86%
TOTAL APPROPRIATIONS	\$ 16,819,192	\$ 20,554,163	\$ 15,385,995	74.86%
Projected Fund Balance December 31	\$ 30,580,280	\$ 25,332,195		
Fund Balance as of Report Date			\$ 30,843,615	

YTD financial report 2012 gwinnettcountry

STADIUM FUND (055)

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

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 849,515	\$ 849,515	\$ 849,515	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 933,081	124.41%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	941,052	941,052	996,023	105.84%
Investment Income	140	-	-	-
Total Revenues without Use of Fund Balance	2,091,192	2,091,052	2,329,104	111.38%
Use of Fund Balance	71,650	71,790	-	0.00%
TOTAL REVENUES	\$ 2,162,842	\$ 2,162,842	\$ 2,329,104	107.69%
Appropriations:				
Stadium Debt	\$ 2,162,842	\$ 2,162,842	\$ 2,146,117	99.23%
TOTAL APPROPRIATIONS	\$ 2,162,842	\$ 2,162,842	\$ 2,146,117	99.23%
Projected Fund Balance December 31	\$ 777,865	\$ 777,725		
Fund Balance as of Report Date			\$ 1,032,502	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 6,701,634	\$ 6,701,634	\$ 6,701,634	
Revenues:				
Taxes	\$ 6,409,430	\$ 6,409,430	\$ 6,586,661	102.77%
Charges for Services	350	350	-	0.00%
Investment Income	800	19,400	17,350	89.43%
Total Revenues without Use of Fund Balance	6,410,580	6,429,180	6,604,011	102.72%
Use of Fund Balance	576,947	659,890	-	0.00%
TOTAL REVENUES	\$ 6,987,527	\$ 7,089,070	\$ 6,604,011	93.16%
Appropriations:				
Tourism	\$ 2,038,272	\$ 2,139,815	\$ 1,978,695	92.47%
Gwinnett Center Debt	4,949,255	4,949,255	4,949,255	100.00%
TOTAL APPROPRIATIONS	\$ 6,987,527	\$ 7,089,070	\$ 6,927,950	97.73%
Projected Fund Balance December 31	\$ 6,124,687	\$ 6,041,744		
Fund Balance as of Report Date			\$ 6,377,695	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 60,307	\$ 60,307	\$ 60,307	
Revenues:				
Licenses and Permits	\$ 27,000	\$ 27,000	\$ 2,000	7.41%
Investment Income	10	-	-	-
Total Revenues without Use of Fund Balance	27,010	27,000	2,000	7.41%
Use of Fund Balance	3,600	3,610	-	0.00%
TOTAL REVENUES	\$ 30,610	\$ 30,610	\$ 2,000	6.53%
Appropriations:				
Planning and Development	\$ 30,610	\$ 30,610	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,610	\$ 30,610	\$ -	0.00%
Projected Fund Balance December 31	\$ 56,707	\$ 56,697		
Fund Balance as of Report Date			\$ 62,307	

YTD financial report 2012 gwinnettcountry

AIRPORT OPERATING FUND (520)

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

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 398,371	\$ 398,371	\$ 398,371	
Revenues:				
Charges for Services	\$ 105,000	\$ 105,000	\$ 141,705	134.96%
Investment Income	105	-	-	-
Miscellaneous	721,250	722,396	734,413	101.66%
Total Revenues without Use of Net Assets	826,355	827,396	876,118	105.89%
Use of Net Assets	12,473	2,949	-	-
TOTAL REVENUES	\$ 838,828	\$ 830,345	\$ 876,118	105.51%
Appropriations:				
Transportation	\$ 838,828	\$ 830,345	\$ 720,502	86.77%
TOTAL APPROPRIATIONS	\$ 838,828	\$ 830,345	\$ 720,502	86.77%
Projected Net Assets December 31	\$ 385,898	\$ 395,422		
Net Assets as of Report Date			\$ 553,987	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 1,427,718	\$ 1,427,718	\$ 1,427,718	
Revenues:				
Charges for Services	\$ 4,272,270	\$ 4,272,270	\$ 3,862,307	90.40%
Investment Income	6,157	4,716	2,823	59.86%
Miscellaneous	274,000	274,623	148,413	54.04%
Other Financing Sources	3,200,000	3,200,000	3,200,000	100.00%
Total Revenues without Use of Net Assets	7,752,427	7,751,609	7,213,543	93.06%
Use of Net Assets	-	2,847	-	0.00%
TOTAL REVENUES	\$ 7,752,427	\$ 7,754,456	\$ 7,213,543	93.02%
Appropriations:				
Financial Services	\$ 67,332	\$ 67,332	\$ 65,471	97.24%
Transportation	7,685,095	7,687,124	6,794,742	88.39%
TOTAL APPROPRIATIONS	\$ 7,752,427	\$ 7,754,456	\$ 6,860,213	88.47%
Projected Net Assets December 31	\$ 1,427,718	\$ 1,424,871		
Net Assets as of Report Date			\$ 1,781,048	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 5,061,618	\$ 5,061,618	\$ 5,061,618	
Revenues:				
Taxes (Non-exclusive Franchise Fees)	\$ 125,207	\$ 125,207	\$ 131,965	105.40%
Charges for Services	41,477,630	41,228,983	42,864,424	103.97%
Investment Income	101,461	207,295	209,188	100.91%
Miscellaneous	4,050	1,657	746	45.02%
TOTAL REVENUES	\$ 41,708,348	\$ 41,563,142	\$ 43,206,323	103.95%
Appropriations:				
Financial Services	\$ 40,773,147	\$ 40,949,621	\$ 40,172,647	98.10%
Total Appropriations without Working Capital Reserve	40,773,147	40,949,621	40,172,647	98.10%
Working Capital Reserve	935,201	613,521	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,708,348	\$ 41,563,142	\$ 40,172,647	96.65%
Projected Net Assets December 31	\$ 5,996,819	\$ 5,675,139		
Net Assets as of Report Date			\$ 8,095,294	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 6,254,434	\$ 6,254,434	\$ 6,254,434	
Revenues:				
Charges for Services	\$ 30,347,810	\$ 30,347,810	\$ 31,110,151	102.51%
Investment Income	10,708	10,708	13,809	128.96%
Miscellaneous	250	16,898	122,497	724.92%
Other Financing Sources	-	-	20,213	-
Total Revenues without Use of Net Assets	30,358,768	30,375,416	31,266,670	102.93%
Use of Net Assets	65,764	-	-	-
TOTAL REVENUES	\$ 30,424,532	\$ 30,375,416	\$ 31,266,670	102.93%
Appropriations:				
Planning and Development	\$ 416,520	\$ 407,377	\$ 380,848	93.49%
Water Resources*	30,008,012	29,712,554	28,353,938	95.43%
Total Appropriations without Working Capital Reserve	30,424,532	30,119,931	28,734,786	95.40%
Working Capital Reserve	-	255,485	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,424,532	\$ 30,375,416	\$ 28,734,786	94.60%
Projected Net Assets December 31	\$ 6,188,670	\$ 6,509,919		
Net Assets as of Report Date			\$ 8,786,318	

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

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 13,545,759	\$ 13,545,759	\$ 13,545,759	
Revenues:				
Charges for Services	\$ 273,666,000	\$ 273,166,000	\$ 269,998,086	98.84%
Investment Income	47,599	47,599	65,723	138.08%
Contributions and Donations	5,590,000	5,590,000	10,161,210	181.77%
Miscellaneous	700,000	1,230,551	1,291,057	104.92%
Other Financing Sources	-	-	139,842	-
Total Revenues without Use of Net Assets	280,003,599	280,034,150	281,655,918	100.58%
Use of Net Assets	-	5,194,733	-	-
TOTAL REVENUES	\$ 280,003,599	\$ 285,228,883	\$ 281,655,918	98.75%
Appropriations:				
Planning and Development	\$ 1,182,525	\$ 1,135,612	\$ 1,044,465	91.97%
Water Resources*	276,253,106	284,093,271	271,797,058	95.67%
Total Appropriations without Working Capital Reserve	277,435,631	285,228,883	272,841,523	95.66%
Working Capital Reserve	2,567,968	-	-	-
TOTAL APPROPRIATIONS	\$ 280,003,599	\$ 285,228,883	\$ 272,841,523	95.66%
Projected Net Assets December 31	\$ 16,113,727	\$ 8,351,026		
Net Assets as of Report Date			\$ 22,360,154	

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

YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 1,740,920	\$ 1,740,920	\$ 1,740,920	
Revenues:				
Charges for Services	\$ 800,000	\$ 800,000	\$ 799,999	100.00%
Investment Income	2,464	1,008	1,466	145.44%
Total Revenues without Use of Net Assets	802,464	801,008	801,465	100.06%
Use of Net Assets	47,267	48,723	-	0.00%
TOTAL REVENUES	\$ 849,731	\$ 849,731	\$ 801,465	94.32%
Appropriations:				
Financial Services	\$ 849,731	\$ 849,731	\$ 709,341	83.48%
TOTAL APPROPRIATIONS	\$ 849,731	\$ 849,731	\$ 709,341	83.48%
Projected Net Assets December 31	\$ 1,693,653	\$ 1,692,197		
Net Assets as of Report Date			\$ 1,833,044	

YTD financial report 2012 gwinnettcouy

FLEET MANAGEMENT FUND (610)

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

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 836,905	\$ 836,905	\$ 836,905	
Revenues:				
Charges for Services	\$ 5,625,151	\$ 5,817,344	\$ 5,470,691	94.04%
Investment Income	500	-	-	-
Miscellaneous	237,460	341,165	344,283	100.91%
Total Revenues without Use of Net Assets	5,863,111	6,158,509	5,814,974	94.42%
Use of Net Assets	74,017	-	-	-
TOTAL REVENUES	\$ 5,937,128	\$ 6,158,509	\$ 5,814,974	94.42%
Appropriations:				
Support Services	\$ 5,937,128	\$ 5,892,286	\$ 5,515,244	93.60%
Total Appropriations without Working Capital Reserve	5,937,128	5,892,286	5,515,244	93.60%
Working Capital Reserve	-	266,223	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,937,128	\$ 6,158,509	\$ 5,515,244	89.55%
Projected Net Assets December 31	\$ 762,888	\$ 1,103,128		
Net Assets as of Report Date			\$ 1,136,635	

YTD financial report 2012 gwinnettcountry

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 24,225,931	\$ 24,225,931	\$ 24,225,931	
Revenues:				
Charges for Services	\$ 38,857,754	\$ 43,213,021	\$ 42,860,059	99.18%
Investment Income	150,566	150,566	141,908	94.25%
Miscellaneous	-	50,000	197,768	395.54%
Other Financing Sources	-	24,722	24,722	100.00%
Total Revenues without Use of Net Assets	39,008,320	43,438,309	43,224,457	99.51%
Use of Net Assets	4,622,151	-	-	-
TOTAL REVENUES	\$ 43,630,471	\$ 43,438,309	\$ 43,224,457	99.51%
Appropriations:				
Human Resources	\$ 43,630,471	\$ 40,899,272	\$ 40,652,723	99.40%
Total Appropriations without Working Capital Reserve	43,630,471	40,899,272	40,652,723	99.40%
Working Capital Reserve	-	2,539,037	-	0.00%
TOTAL APPROPRIATIONS	\$ 43,630,471	\$ 43,438,309	\$ 40,652,723	93.59%
Projected Net Assets December 31	\$ 19,603,780	\$ 26,764,968		
Net Assets as of Report Date			\$ 26,797,665	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 17,095,950	\$ 17,095,950	\$ 17,095,950	
Revenues:				
Charges for Services	\$ 3,365,000	\$ 13,365,000	\$ 13,365,000	100.00%
Investment Income	54,778	40,000	47,403	118.51%
Miscellaneous	4,000	5,813	9,953	171.22%
Other Financing Sources	-	1,855	1,855	100.00%
Total Revenues without Use of Net Assets	3,423,778	13,412,668	13,424,211	100.09%
Use of Net Assets	3,490,662	-	-	-
TOTAL REVENUES	\$ 6,914,440	\$ 13,412,668	\$ 13,424,211	100.09%
Appropriations:				
Financial Services	\$ 6,914,440	\$ 6,914,440	\$ 5,053,320	73.08%
Total Appropriations without Working Capital Reserve	6,914,440	6,914,440	5,053,320	73.08%
Working Capital Reserve	-	6,498,228	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,914,440	\$ 13,412,668	\$ 5,053,320	37.68%
Projected Net Assets December 31	\$ 13,605,288	\$ 23,594,178		
Net Assets as of Report Date			\$ 25,466,841	

YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 10,221,826	\$ 10,221,826	\$ 10,221,826	
Revenues:				
Charges for Services	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	100.00%
Investment Income	44,980	34,000	58,006	170.61%
Total Revenues without Use of Net Assets	1,894,980	1,884,000	1,908,006	101.27%
Use of Net Assets	2,339,895	2,350,875	-	0.00%
TOTAL REVENUES	\$ 4,234,875	\$ 4,234,875	\$ 1,908,006	45.05%
Appropriations:				
Human Resources	\$ 4,234,875	\$ 4,234,875	\$ 2,798,563	66.08%
TOTAL APPROPRIATIONS	\$ 4,234,875	\$ 4,234,875	\$ 2,798,563	66.08%
Projected Net Assets December 31	\$ 7,881,931	\$ 7,870,951		
Net Assets as of Report Date			\$ 9,331,269	

YTD financial report 2012 gwinnettcouy

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.

	2012 Adopted Budget	Current Annual Budget as of 12/31/2012	Actuals YTD as of 12/31/2012	% Actual to Current Budget
Net Assets January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ 51,344,318	\$ 51,360,318	\$ 51,383,100	100.04%
Miscellaneous	1,707,496	1,775,063	1,794,151	101.08%
TOTAL REVENUES	\$ 53,051,814	\$ 53,135,381	\$ 53,177,251	100.08%
Appropriations:				
County Administration	\$ 4,309,507	\$ 4,313,637	\$ 3,915,595	90.77%
Financial Services	7,414,511	7,343,484	7,225,819	98.40%
Human Resources	3,101,009	3,099,959	2,720,997	87.78%
Information Technology	26,778,556	26,651,292	25,003,881	93.82%
Law	1,906,333	1,906,183	1,640,378	86.06%
Support Services	8,694,394	8,595,011	8,081,823	94.03%
Non-Departmental:				
Other Miscellaneous	500,000	485,000	120,060	24.75%
Court Reporters	-	15,000	4,924	32.83%
OPEB Transfer - Insurance and Claims	-	6,824	6,824	100.00%
Compensation Reserve	297,504	297,504	-	0.00%
Contingency	50,000	50,000	-	0.00%
Total Non-Departmental	847,504	854,328	131,808	15.43%
Total Appropriations without Working Capital Reserve	53,051,814	52,763,894	48,720,301	92.34%
Working Capital Reserve	-	371,487	-	0.00%
TOTAL APPROPRIATIONS	\$ 53,051,814	\$ 53,135,381	\$ 48,720,301	91.69%
Projected Net Assets December 31	\$ -	\$ 371,487		
Net Assets as of Report Date			\$ 4,456,950	

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

As of 12/31/2012

Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Compensation Reserve	\$ (128,892)	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	(128,892)	
Inmate Medical Reserve	\$ (77,315)	Transferred to Corrections
	(93,956)	Transferred to Police
	(1,446,078)	Transferred to Sheriff
<i>Subtotal</i>	(1,617,349)	
Indigent Defense Reserve	(56,900)	Transferred to Probate Court
	(3,826,300)	Transferred to Judiciary
	(32,800)	Transferred to Recorder's Court
	(404,700)	Transferred to Juvenile Court
<i>Subtotal</i>	(4,320,700)	
Court Reporters Reserve	(172,800)	Transferred to Juvenile Court
	(1,727,700)	Transferred to Judiciary
	(20,000)	Transferred to Solicitor General
<i>Subtotal</i>	(1,920,500)	
Court Interpreters Reserve	(82,900)	Transferred to Juvenile Court
	(64,271)	Transferred to Recorder's Court
	(384,100)	Transferred to Judiciary
	(1,400)	Transferred to Probate Court
<i>Subtotal</i>	(532,671)	
Total Non-Departmental Transfers	\$ (8,520,112)	
<i>To:</i>		
Corrections	\$ 77,315	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	77,315	
Police	93,956	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	93,956	
Juvenile Court	82,900	Transferred from Court Interpreters Reserve
	172,800	Transferred from Court Reporters Reserve
	404,700	Transferred from Indigent Defense
<i>Subtotal</i>	660,400	
Sheriff	1,446,078	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	1,446,078	
Judiciary	384,100	Transferred from Court Interpreters Reserve
	1,727,700	Transferred from Court Reporters Reserve
	3,826,300	Transferred from Indigent Defense
<i>Subtotal</i>	5,938,100	
Recorder's Court	64,271	Transferred from Court Interpreters Reserve
	32,800	Transferred from Indigent Defense
<i>Subtotal</i>	97,071	
Probate Court	56,900	Transferred from Indigent Defense
	1,400	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	58,300	
District Attorney	128,892	Transferred from Compensation Reserve
<i>Subtotal</i>	128,892	
Solicitor General	20,000	Transferred from Court Reporters Reserve
	20,000	
Total Transfers From Non-Departmental Reserves	\$ 8,520,112	

INTER-FUND TRANSFERS - ALL FUNDS

As of 12/31/2012

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,481	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 260,481
Loganville EMS (103)	820,000														820,000
Crime Victims Assistance (075)	110,194														110,194
Local Transit Operating (515)	3,200,000														3,200,000
Sheriff Special Treasury (066)				729											729
Stormwater Operating Fund (590)									20,213						20,213
Capital Projects (300-318)	10,014,528	1,032,873	475,080			158,922	1,792,266	3,600					32,000		13,509,269
Capital Vehicle/Fleet Equipment (305)	6,875,024	163,236			1,250								16,270	98,892	7,154,672
Miscellaneous Grants (200-250G)	126,788														126,788
Renewal & Extension - Stormwater									19,517,000						19,517,000
Renewal & Extension - Water & Sewer										72,300,000					72,300,000
Renewal & Extension - Solid Waste												176,000			176,000
	\$ 21,146,534	\$ 1,196,109	\$ 475,080	\$ 729	\$ 1,250	\$ 158,922	\$ 1,792,266	\$ 3,600	\$ 115,694	\$ 19,517,000	\$ 72,465,000	\$ 176,000	\$ 48,270	\$ 98,892	\$ 117,195,346

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,481	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 260,481
Loganville EMS (103)	820,000														820,000
Crime Victims Assistance (075)	110,194														110,194
Local Transit Operating (515)	3,200,000														3,200,000
Sheriff Special Treasury (066)				729											729
Stormwater Operating Fund (590)									20,213						20,213
Capital Projects (300-318)	10,014,528	1,032,873	315,562										32,000		11,394,963
Capital Vehicle/Fleet Equipment (305)	6,875,024	163,236											16,270	98,892	7,153,422
Miscellaneous Grants (200-250G)	126,788														126,788
Renewal & Extension - Stormwater									19,517,000						19,517,000
Renewal & Extension - Water & Sewer										72,300,000					72,300,000
Renewal & Extension - Solid Waste												176,000			176,000
	\$ 21,146,534	\$ 1,196,109	\$ 315,562	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ 115,694	\$ 19,517,000	\$ 72,465,000	\$ 176,000	\$ 48,270	\$ 98,892	\$ 115,079,790

Note: In some cases General Fund contributions to capital and grants are budgeted at the department level.

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 12/31/2012

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
General Fund (001)				
Taxes	\$ 294,480,644	\$ 307,641,321	\$ 13,160,677	GCID 20120528 2012 Mid year adjustment \$3,157,240. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$10,000,000.
Insurance Premium Taxes	26,849,330	29,120,387	2,271,057	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,271,057.
Licenses and Permits	7,410,808	7,662,308	251,500	GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 \$243,500. GCID 20120249 additional intake of auto broker fees \$3,000 and zoning certification fee change \$5,000.
Intergovernmental	2,766,573	2,771,573	5,000	GCID 20120528 2012 Mid year adjustment \$5,000.
Charges for Services	48,350,120	43,628,808	(4,721,312)	GCID 20120257 Lease agreement with XCell Towers \$6,750. GCID 20120338 amendment to correct GCID 20120257 (\$6,750). GCID 20120528 2012 Mid year adjustment (\$136,582). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (4,672,848). GCID 20121069 Approval to accept payment from the GA Trauma Commission for uncompensated transports of trauma victims to designated GA trauma centers \$88,118.
Fines and Forfeitures	14,180,820	14,191,580	10,760	GCID 20120656 Sale of seized firearms \$10,760.
Investment Income	153,483	303,483	150,000	GCID 20120528 2012 Mid year adjustment \$150,000.
Contributions and Donations	30,000	33,277	3,277	GCID 20120643 Approval to accept donation from Walmart Stores to be utilized as part of the Departments ongoing Crime Prevention Program for radKids \$1,000. GCID 20120863 Approval to accept donation for Animal Welfare Unit \$2,277.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Miscellaneous	1,550,764	2,384,792	834,028	GCID 20111054 to chief of police to pay overtime costs assoc with OCDE Task Force \$7,500. GCID 20120066 approval to accept \$1,200 donation from Target Corp for child safety seat inspection checks. Sale of seized firearms \$5,118. GCID 20120257 lease agreement with XCell Towers \$19,350. GCID 20120338 amendment to correct GCID 20120257 (\$10,650). GCID 20120528 2012 Mid year adjustment \$793,780. GCID 20120644 Donation for Animal Welfare and Enforcement Unit \$230. GCID 20120729 Approval to enter agreement with CARFAX to generate revenue from the sale of Police incident reports \$17,500.
Other Financing Sources	6,165,000	165,000	(6,000,000)	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$6,000,000).
Use of Fund Balance	-	34,221,288	34,221,288	GCID 20120152 2012 Special District Settlement \$11,155,640. GCID20120257 lease agreement with XCell Towers (\$26,100). GCID 20110242 approval to execute 90 day job vacancy (\$3,603,849). GCID 20120249 add't intake of auto broker fees (\$3,000) and zoning certification fee change (\$28,480). GCID 20120338 amendment to correct GCID 20120257 \$17,400. GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 (\$243,500). GCID 20120528 2012 Mid year adjustment (\$3,818,646). GCID 20120656 Sale of seized firearms (\$10,760). GCID 20120729 Approval to enter agreement with CARFAX to generate revenue from the sale of Police incident reports (\$17,500). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$30,888,201. GCID 20121069 Approval to accept payment from the GA Trauma Commission for uncompensated transports of trauma victims to designated GA trauma centers (\$88,118).
Vacancy Reserve	1,604,959	-	(1,604,959)	GCID 20111054 to chief of police to pay overtime costs assoc with OCDE Task Force (\$7,500). GCID 20110242 approval to execute 90 day job vacancy (\$1,597,459).
<i>Subtotal</i>			38,581,316	
2003 General Obligation Bond Debt Service Fund (951)				
Investment Income	22,249	24,785	2,536	GCID 20120528 2012 Mid Year Adjustment \$2,536.
Other Financing Sources	-	25,117,311	25,117,311	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$25,117,311.
<i>Subtotal</i>			25,119,847	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Recreation Fund (105)				
Miscellaneous	1,689,062	1,699,178	10,116	GCID 20120528 2012 Mid year adjustment \$10,116.
<i>Subtotal</i>			10,116	
Loganville EMS Fund (103)				
Other Financing Sources	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
Speed Hump Fund (003)				
Investment Income	1,299	-	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	
Street Lighting Fund (002)				
Charges for Services	6,165,340	6,167,165	1,825	GCID 20110242 approval to execute 90 day job vacancy \$1,825.
Use of Fund Balance	749,858	1,249,882	500,024	GCID 20110242 approval to execute 90 day job vacancy \$24. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
Authority Imaging Fund (020)				
Charges for Services	-	1,631,043	1,631,043	GCID 20120975 establish revenue and appropriations for Authority Imaging Fund \$1,631,043.
Investment Income	-	1,156	1,156	GCID 20120975 establish revenue and appropriations for Authority Imaging Fund \$1,156.
<i>Subtotal</i>			1,632,199	
Juvenile Court Supervision Fund (030)				
Investment Income	137	36	(101)	GCID 20120528 2012 Mid year adjustment (\$101).
Use of Fund Balance	-	28,920	28,920	GCID 20120528 2012 Mid year adjustment \$28,920.
<i>Subtotal</i>			28,819	
Corrections Inmate Fund (085)				
Miscellaneous	5,476	5,757	281	GCID 20120528 2012 Mid year adjustment \$281.
Use of Fund Balance	40,487	40,206	(281)	GCID 20120528 2012 Mid year adjustment (\$281).
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Sheriff Inmate Fund (090)				
Investment Income	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
Crime Victims Assistance Fund (075)				
Miscellaneous	-	1,399	1,399	GCID 20120528 2012 Mid year adjustment \$1,399.
Use of Fund Balance	211,564	210,795	(769)	GCID 20120528 2012 Mid year adjustment (\$769).
<i>Subtotal</i>			630	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	155,000	19,622	(135,378)	GCID 20120528 2012 Mid year adjustment (\$145,337). Adjust Rev/Appr per mid year resolution \$9,959.
Investment Income	550	532	(18)	GCID 20120528 2012 Mid year adjustment (\$18).
Use of Fund Balance	49,450	185,390	135,940	GCID 20120528 2012 Mid year adjustment \$145,355. Adjust Rev/Appr per mid year resolution (\$9,415).
<i>Subtotal</i>			544	
Police Special Justice Fund (070)				
Fines and Forfeitures	300,000	122,816	(177,184)	GCID 20120528 2012 Mid year adjustment (\$268,990). Adjust Rev/Appr per mid year resolution \$91,806.
Investment Income	3,300	-	(3,300)	GCID 20120528 2012 Mid year adjustment (\$3,300).
Use of Fund Balance	1,189,515	1,711,284	521,769	GCID 20120528 2012 Mid year adjustment \$613,575. Adjust Rev/Appr per mid year resolution (\$91,806).
<i>Subtotal</i>			341,285	
Police Special State Fund (072)				
Fines and Forfeitures	500,000	459,765	(40,235)	GCID 20120528 2012 Mid year adjustment (\$409,689). Adjust Rev/Appr per mid year resolution \$369,454.
Investment Income	850	-	(850)	GCID 20120528 2012 Mid year adjustment (\$850).
Use of Fund Balance	382,785	703,792	321,007	GCID 20120528 2012 Mid year adjustment \$690,461. Adjust Rev/Appr per mid year resolution (\$369,454).
<i>Subtotal</i>			279,922	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	37,000	84,260	47,260	GCID 20120528 2012 Mid year adjustment (\$37,000). Adjust Rev/Appr per mid year resolution \$84,260.
Investment Income	279	156	(123)	GCID 20120528 2012 Mid year adjustment (\$123).
Use of Fund Balance	62,721	200,155	137,434	GCID 20120528 2012 Mid year adjustment \$138,707. Adjust Rev/Appr per mid year resolution (\$1,273).
<i>Subtotal</i>			184,571	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	288,371	288,371	GCID 20120528 2012 Mid year adjustment \$241,508. Adjust Rev/Appr per mid year resolution \$46,863.
Investment Income	330	3,504	3,174	GCID 20120528 2012 Mid year adjustment \$3,174.
Use of Fund Balance	499,670	799,333	299,663	GCID 20120528 2012 Mid year adjustment \$299,663.
<i>Subtotal</i>			591,208	
Sheriff Special State Fund (067)				
Investment Income	50	108	58	GCID 20120528 2012 Mid year adjustment \$58.
Use of Fund Balance	99,950	163,848	63,898	GCID 20120528 2012 Mid year adjustment \$63,898.
<i>Subtotal</i>			63,956	
E-911 Fund (095)				
Charges for Services	12,552,079	11,018,079	(1,534,000)	GCID 20120528 2012 Mid year adjustment (\$1,534,000).
Investment Income	137,656	150,656	13,000	GCID 20120528 2012 Mid year adjustment \$13,000.
Miscellaneous	-	7,886	7,886	GCID 20120528 2012 Mid year adjustment \$7,886.
Use of Fund Balance	4,129,457	9,377,542	5,248,085	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$457,339). GCID 20120152 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$1,535,600. GCID 20120849 Amend the Emergency 911 Fund budget by appropriating for Intergovernmental Payments \$1,415,441. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$64,383.
<i>Subtotal</i>			3,734,971	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Stadium Fund (055)				
Investment Income	140	-	(140)	GCID 20120528 2012 Mid year adjustment (\$140).
Use of Fund Balance	71,650	71,790	140	GCID 20120528 2012 Mid year adjustment \$140.
<i>Subtotal</i>			-	
Tourism Fund (050)				
Investment Income	800	19,400	18,600	GCID 20120528 2012 Mid year adjustment \$18,600.
Use of Fund Balance	576,947	659,890	82,943	GCID 20120528 2012 Mid year adjustment \$82,943.
<i>Subtotal</i>			101,543	
Tree Bank Fund (040)				
Investment Income	10	-	(10)	GCID 20120528 2012 Mid year adjustment (\$10).
Use of Fund Balance	3,600	3,610	10	GCID 20120528 2012 Mid year adjustment \$10.
<i>Subtotal</i>			-	
Airport Operating Fund (520)				
Investment Income	105	-	(105)	GCID 20120528 2012 Mid year adjustment (\$105).
Miscellaneous	721,250	722,396	1,146	GCID 20120528 2012 Mid year adjustment \$1,146.
Use of Net Assets	12,473	2,949	(9,524)	GCID 20120528 2012 Mid year adjustment (\$573). GCID 20110242 approval to execute 90 day job vacancy (\$11,900). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,949.
<i>Subtotal</i>			(8,483)	
Local Transit Operating Fund (515)				
Investment Income	6,157	4,716	(1,441)	GCID 20120528 2012 Mid year adjustment (\$1,441).
Miscellaneous	274,000	274,623	623	GCID 20120528 2012 Mid year adjustment \$623.
Use of Net Assets	-	2,847	2,847	GCID 20120528 2012 Mid year adjustment \$1,372. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,475.
<i>Subtotal</i>			2,029	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Solid Waste Operating Fund (595)				
Charges for Services	41,477,630	41,228,983	(248,647)	GCID 20120528 2012 Mid year adjustment (\$248,647).
Investment Income	101,461	207,295	105,834	GCID 20120528 2012 Mid year adjustment \$105,834.
Miscellaneous	4,050	1,657	(2,393)	GCID 20120528 2012 Mid year adjustment (\$2,393).
<i>Subtotal</i>			(145,206)	
Stormwater Operating Fund (590)				
Miscellaneous	250	16,898	16,648	GCID 20120528 2012 Mid year adjustment \$16,648.
Use of Net Assets	65,764	-	(65,764)	GCID 2010242 approval to execute 90 day job vacancy (\$65,764).
<i>Subtotal</i>			(49,116)	
Water and Sewer Operating Fund (501)				
Charges for Services	273,666,000	273,166,000	(500,000)	GCID 20120528 2012 Mid year adjustment (\$500,000).
Miscellaneous	700,000	1,230,551	530,551	GCID 20120528 2012 Mid year adjustment \$530,551.
Use of Net Assets	-	5,194,733	5,194,733	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$5,266,428. GCID 2010242 approval to execute 90 day job vacancy (\$71,695).
<i>Subtotal</i>			5,225,284	
Auto Liability Fund (606)				
Investment Income	2,464	1,008	(1,456)	GCID 20120528 2012 Mid year adjustment (\$1,456).
Use of Net Assets	47,267	48,723	1,456	GCID 20120528 2012 Mid year adjustment \$1,456.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Fleet Management Fund (610)				
Charges for Services	5,625,151	5,817,344	192,193	GCID 20120113 Intergovernmental fuel usage agreement with the City of Lilburn \$750. GCID 2012262 Intergovernmental maintenance/repair agreement between Gwinnett County and the City of Auburn \$16,000. GCID 20120528 2012 Mid year adjustment \$140,443. GCID 20120900 Intergovernmental fuel usage agreement with the City of Lawrenceville \$15,000. GCID 20120883 Intergovernmental fuel usage agreement with the City of Auburn \$10,000. GCID 20120916 Intergovernmental maintenance/repair agreement with Gwinnett Technical College \$10,000.
Investment Income	500	-	(500)	GCID 20120528 2012 Mid year adjustment (\$500).
Miscellaneous	237,460	341,165	103,705	GCID 20120528 2012 Mid year adjustment \$103,705.
Use of Net Assets	74,017	-	(74,017)	GCID 20110242 approval to execute 90 day job vacancy (\$8,779). GCID 20120113 Intergovernmental fuel usage agreement with the City of Lilburn (\$750). GCID 2012262 Intergovernmental maintenance/repair agreement between Gwinnett County and the City of Auburn (\$16,000). GCID 20120528 2012 Mid year adjustment (\$48,488).
<i>Subtotal</i>			221,381	
Group Self-Insurance Fund (605)				
Charges for Services	38,857,754	43,213,021	4,355,267	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$4,355,267.
Miscellaneous	-	50,000	50,000	GCID 20120528 2012 Mid year adjustment \$50,000.
Other Financing Sources	-	24,722	24,722	GCID 20120528 2012 Mid year adjustment \$24,722.
Use of Net Assets	4,622,151	-	(4,622,151)	GCID 20120528 2012 Mid year adjustment \$194,079. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$4,816,230).
<i>Subtotal</i>			(192,162)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Risk Management Fund (602)				
Charges for Services	3,365,000	13,365,000	10,000,000	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$10,000,000.
Investment Income	54,778	40,000	(14,778)	GCID 20120528 2012 Mid year adjustment (\$14,778).
Miscellaneous	4,000	5,813	1,813	GCID 20120528 2012 Mid year adjustment \$1,813.
Other Financing Sources	-	1,855	1,855	GCID 20120528 2012 Mid year adjustment \$1,855.
Use of Net Assets	3,490,662	-	(3,490,662)	GCID 20120528 2012 Mid year adjustment \$11,110. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$3,501,772).
<i>Subtotal</i>			6,498,228	
Workers' Compensation Fund (604)				
Investment Income	44,980	34,000	(10,980)	GCID 20120528 2012 Mid year adjustment (\$10,980).
Use of Net Assets	2,339,895	2,350,875	10,980	GCID 20120528 2012 Mid year adjustment \$10,980.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
Charges for Services	51,344,318	51,360,318	16,000	GCID 20120528 2012 Mid year adjustment \$16,000.
Miscellaneous	1,707,496	1,775,063	67,567	GCID 20120169 Lease agreement with Davis Broadcasting of Atlanta to locate site equipment on County owned tower \$9,000. GCID 20120528 2012 Mid year adjustment \$57,067. GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
Total Revenue Budget Adjustments			\$ 83,626,382	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS				
As of 12/31/2012				
Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
General Fund (001)				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 29,640	GCID 20120528 2012 Mid year adjustment \$29,640.
Tax Assessor	8,575,865	8,591,826	15,961	GCID 20110242 approval to execute 90 day job vacancy (19,270). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$35,231.
Tax Commissioner	10,930,354	10,979,099	48,745	GCID 20120528 2012 Mid year adjustment \$45,308. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437.
Transportation	16,681,486	16,304,696	(376,790)	GCID 20110242 approval to execute 90 day job vacancy (\$398,686). GCID 20120528 2012 Mid year adjustment \$4,489. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$17,407.
Planning & Development	8,186,646	7,424,693	(761,953)	GCID 20110242 approval to execute 90 day job vacancy (\$164,679). GCID 20120528 2012 Mid year adjustment (\$62,725). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$534,549).
Fire Planning and Development	427,729	407,338	(20,391)	GCID 20120528 2012 Mid year adjustment \$7,453. GCID 20110242 approval to execute 90 day job vacancy (\$27,844).
Probation	8,981	9,237	256	GCID 20120528 2012 Mid year adjustment \$256.
Police Services	89,156,202	92,786,632	3,630,430	GCID 20110242 approval to execute 90 day job vacancy (\$1,782,065). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$93,956 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$34,385. GCID 20120643 Approval to accept donation From Walmart Stores to be utilized as part of the departments on going Crime Prevention Program for radKids \$1,000. GCID 20120644 Approval to accept donations for additional supplies for Animal Welfare and Enforcement Unit \$230. GCID 20120863 Approval to accept donation for Animal Welfare Unit \$2,277. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$5,274,329.
Corrections	13,107,435	13,594,317	486,882	\$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$388,684). GCID 20120249 Ordinance to amend zoning regulation (\$23,480). GCID 20120528 2012 Mid year adjustment \$93,228. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$728,503.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Fire and Emergency Services	79,703,048	82,575,243	2,872,195	GCID 20110242 approval to execute 90 day job vacancy (\$2,346,537). GCID 20120528 2012 Mid year adjustment \$7,147. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$5,211,585.
Community Services	5,636,793	4,037,158	(1,599,635)	GCID 20110242 approval to execute 90 day job vacancy (\$94,895). GCID 20120528 2012 Mid year adjustment (\$111,932). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$1,392,808).
Subsidies - Atlanta Regional Commission	763,800	816,100	52,300	GCID 20120528 2012 Mid year adjustment \$52,300.
Subsidies - Library-In-House Services	787,581	787,667	86	GCID 20120528 2012 Mid year adjustment \$86.
Community Services - Elections	6,327,282	6,287,128	(40,154)	GCID 20110242 approval to execute 90 day job vacancy (\$35,396). GCID 20120528 2012 Mid year adjustment (\$4,758).
Juvenile Court	5,764,141	6,417,980	653,839	\$660,400 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$6,561).
Sheriff	70,311,887	71,756,227	1,444,340	\$1,446,078 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,738).
Clerk of Court	9,064,900	9,062,200	(2,700)	GCID 20120528 2012 Mid year adjustment (\$2,700).
Judiciary	14,104,254	20,060,904	5,956,650	\$5,938,100 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid Year Adjustment (\$6,450). GCID 20120152 2012 Special District Settlement \$25,000.
Recorder's Court	1,568,289	1,667,210	98,921	\$97,071 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$1,850.
Probate Court	1,903,737	1,960,237	56,500	\$58,300 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,800).
District Attorney	9,595,420	9,725,525	130,105	GCID 20120528 2012 Mid year adjustment \$1,213. See General Fund Non-departmental Budget Transfers Schedule for detail \$128,892.
Solicitor General	4,261,655	4,281,695	20,040	\$20,000 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$40.
Contribution to Capital	-	10,000,000	10,000,000	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$10,000,000.
Clerk of Recorder's Court	1,343,846	1,340,396	(3,450)	GCID 20120528 2012 Mid year adjustment (\$3,450).
Compensation Reserve	1,000,000	871,108	(128,892)	See General Fund Non-departmental Budget Transfers Schedule (\$128,892).
Contingency	1,000,000	913,901	(86,099)	GCID 20120528 2012 Mid year adjustment (\$86,099).
Inmate Medical Reserve	1,700,000	182,651	(1,517,349)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,617,349). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$100,000.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Contribution to Loganville EMS	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
Medical Examiner	1,033,446	1,119,545	86,099	GCID 20120528 2012 Mid year adjustment \$86,099.
Other Miscellaneous	657,391	646,053	(11,338)	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$11,388).
Other Post Employee Benefit Reserve	3,000,000	6,064,309	3,064,309	GCID 20110242 approval to execute 90 day job vacancy \$64,309. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$3,000,000.
Pauper Burials	90,000	111,000	21,000	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$21,000.
Indigent Defense Reserve	5,972,599	1,651,899	(4,320,700)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$4,320,700).
Court Reporters Reserve	1,894,074	53,574	(1,840,500)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,920,500). GCID 20120528 2012 Mid year adjustment \$75,000. GCID 20120152 2012 Special District Settlement (\$25,000). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$30,000.
Court Interpreters Reserve	564,208	31,537	(532,671)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$532,671).
Pension Reserve	-	10,000,000	10,000,000	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$10,000,000.
Other Governmental Agencies	-	10,335,640	10,335,640	GCID 20120152 2012 Special District Settlement \$10,335,640.
<i>Subtotal</i>			38,581,316	
2003 General Obligation Bond Debt Service Fund (951)				
Debt Service	5,226,679	5,525,716	299,037	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$299,037.
Other Financing Uses	-	24,818,274	24,818,274	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$24,818,274.
Contribution to Fund Balance	255,939	258,475	2,536	GCID 20120528 2012 Mid year adjustment \$2,536.
<i>Subtotal</i>			25,119,847	
Recreation Fund (105)				
Community Services	28,511,528	28,265,182	(246,346)	GCID 20110242 approval to execute 90 day job vacancy (\$255,577). GCID 20120528 2012 Mid year adjustment \$9,231.
Contribution to Fund Balance	64,533	320,995	256,462	GCID 20110242 approval to execute 90 day job vacancy \$255,577. GCID 20120528 2012 Mid year adjustment \$885.
<i>Subtotal</i>			10,116	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Loganville EMS Fund (103)				
Contribution to Fund Balance	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
Speed Hump Fund (003)				
Contribution to Fund Balance	57,821	56,522	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	
Street Lighting Fund (002)				
Transportation	6,918,830	7,420,679	501,849	GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting district \$1,849. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
Authority Imaging Fund (020)				
Clerk of Court	-	1,632,199	1,632,199	GCID 20120975 establish revenue and appropriations for Authority Imaging Fund \$1,632,199.
<i>Subtotal</i>			1,632,199	
Juvenile Court Supervision Fund (030)				
Juvenile Court	77,525	106,344	28,819	GCID 20120528 2012 Mid year adjustment \$28,819.
<i>Subtotal</i>			28,819	
Sheriff Inmate Fund (090)				
Contribution to Fund Balance	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
Crime Victims Assistance Fund (075)				
District Attorney	470,537	471,167	630	GCID 20120528 2012 Mid year adjustment \$630.
<i>Subtotal</i>			630	
District Attorney Federal Asset Sharing (080)				
District Attorney	205,000	205,544	544	Adjust Rev/Appr per mid year resolution \$544
<i>Subtotal</i>			544	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Police Special Justice Fund (070)				
Police Special Investigation Operations	1,492,915	1,834,200	341,285	GCID 20120528 2012 Mid year adjustment \$341,285.
<i>Subtotal</i>			341,285	
Police Special State Fund (072)				
Police Services	884,135	1,164,057	279,922	GCID 20120528 2012 Mid year adjustment \$279,922.
<i>Subtotal</i>			279,922	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	100,000	284,571	184,571	GCID 20120528 2012 Mid year adjustment \$101,584. Adjust Rev/Appr per mid year resolution \$82,987.
<i>Subtotal</i>			184,571	
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	500,000	1,091,208	591,208	GCID 20120528 2012 Mid year adjustment \$544,345. Adjust Rev/Appr per mid year resolution \$46,863.
<i>Subtotal</i>			591,208	
Sheriff Special State Fund (067)				
Sheriff Special Operations	100,000	163,956	63,956	GCID 20120528 2012 Mid year adjustment \$63,956.
<i>Subtotal</i>			63,956	
E-911 Fund (095)				
911 Operations	16,819,192	20,554,163	3,734,971	GCID 20110242 approval to execute 90 day job vacancy (\$457,337). GCID2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20120152 2012 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$22,486. GCID 20120849 Amend the Emergency 911 Fund budget by appropriating for Intergovernmental Payments \$1,415,441. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$64,383.
<i>Subtotal</i>			3,734,971	
Tourism Fund (050)				
Tourism	2,038,272	2,139,815	101,543	GCID 20120528 2012 Mid year adjustment \$101,543.
<i>Subtotal</i>			101,543	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Airport Operating Fund (520)				
Transportation	838,828	830,345	(8,483)	GCID 20120528 2012 Mid year adjustment \$468. GCID 20110242 approval to execute 90 day job vacancy (\$12,419). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$3,468.
Working Capital Reserve	-	-	-	GCID 20110242 approval to execute 90 day job vacancy \$519. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$519).
<i>Subtotal</i>			(8,483)	
Local Transit Operating Fund (515)				
Transportation	7,685,095	7,687,124	2,029	GCID 20120528 2012 Mid year adjustment \$554. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$1,475.
<i>Subtotal</i>			2,029	
Solid Waste Operating Fund (595)				
Financial Services	40,773,147	40,949,621	176,474	GCID 20120528 2012 Mid year adjustment \$176,007. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$467.
Working Capital Reserve	935,201	613,521	(321,680)	GCID 20120528 2012 Mid year adjustment (\$321,213). GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$467).
<i>Subtotal</i>			(145,206)	
Stormwater Operating Fund (590)				
Planning & Development	416,520	407,377	(9,143)	GCID 20120528 2012 Mid year adjustment (\$258). GCID 20110242 approval to execute 90 day job vacancy (\$8,885).
Water Resources	30,008,012	29,712,554	(295,458)	GCID 20110242 approval to execute 90 day job vacancy (\$297,647). GCID 20120528 2012 Mid year adjustment \$2,189.
Working Capital Reserve	-	255,485	255,485	GCID 20110242 approval to execute 90 day job vacancy \$240,768. GCID 20120528 2012 Mid year adjustment \$14,717.
<i>Subtotal</i>			(49,116)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Water and Sewer Operating Fund (501)				
Planning & Development	1,182,525	1,135,612	(46,913)	GCID 20110242 approval to execute 90 day job vacancy (\$46,547). GCID 20120528 2012 Mid year adjustment (\$366).
Water Resources	276,253,106	284,093,271	7,840,165	GCID 20110242 approval to execute 90 day job vacancy (\$1,447,847). GCID 20120528 2012 Mid year adjustment \$10,796. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$9,277,216.
Working Capital Reserve	2,567,968	-	(2,567,968)	GCID 20110242 approval to execute 90 day job vacancy \$1,422,699. GCID 20120528 2012 Mid year adjustment \$20,121. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$4,010,788).
<i>Subtotal</i>			5,225,284	
Fleet Management Fund (610)				
Support Services	5,937,128	5,892,286	(44,842)	GCID 20110242 approval to execute 90 day job vacancy (\$44,277). GCID 20120528 2012 Mid year adjustment (\$565).
Working Capital Reserve	-	266,223	266,223	GCID 20110242 approval to execute 90 day job vacancy \$35,498. GCID 20120528 2012 Mid year adjustment \$195,725. GCID 20120900 Intergovernmental fuel usage agreement with the City of Lawrenceville \$15,000. GCID 20120883 Intergovernmental fuel usage agreement with the City of Auburn \$10,000. GCID 20120916 Intergovernmental maintenance/repair agreement with Gwinnett Technical College \$10,000.
<i>Subtotal</i>			221,381	
Group Self-Insurance Fund (605)				
Human Resources	43,630,471	40,899,272	(2,731,199)	GCID 20120528 2012 Mid year adjustment \$268,801. GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations (\$3,000,000).
Working Capital Reserve	-	2,539,037	2,539,037	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$2,539,037.
<i>Subtotal</i>			(192,162)	
Risk Management Fund (602)				
Working Capital Reserve	-	6,498,228	6,498,228	GCID 20121122 Amend FY 2012 budget to reflect adjustments to revenues based on actual receipts and anticipated appropriations \$6,498,228.
<i>Subtotal</i>			6,498,228	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - December	Difference (Adjustments YTD)	Description
Administrative Support Fund (665)				
County Administration	4,309,507	4,313,637	4,130	GCID 20120528 2012 Mid year adjustment \$4,130.
Financial Services	7,414,511	7,343,484	(71,027)	GCID 20110242 approval to execute 90 day job vacancy (\$152,938). GCID 20120528 2012 Mid year adjustment \$81,911.
Human Resources	3,101,009	3,099,959	(1,050)	GCID 20120528 2012 Mid year adjustment (\$1,050).
Information Technology	26,778,556	26,651,292	(127,264)	GCID 20110242 approval to execute 90 day job vacancy (\$116,462). GCID2011097 to renew maintenance contract on 800 MHZ radio system (\$190,000). GCID 20120528 2012 Mid year adjustment \$179,198.
Law	1,906,333	1,906,183	(150)	GCID 20120528 2012 Mid year adjustment (\$150).
Support Services	8,694,394	8,595,011	(99,383)	GCID 20110242 approval to execute 90 day job vacancy (\$96,739). GCID 20120528 2012 Mid year adjustment (\$2,644).
OPEB Transfer - Insurance and Claims	-	6,824	6,824	GCID 20110242 approval to execute 90 day job vacancy \$6,824.
Working Capital Reserve	-	371,487	371,487	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy \$368,315. GCID 20120528 2012 Mid year adjustment (\$188,328). GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
Total Appropriation Budget Adjustments			\$ 83,626,382	

12/14/12 through 1/11/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL096-12	Killian Hill Road at Arcado Road Intersection Improvement and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512.00	Postponed until further Notice	Engineering firm is revising specifications
BL101-12	Pounds Lake Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,700,000.00	9/25/2012	Bids were received over budget, negotiations in process -reviewing price and scope
BL116-12	48" PCCP Replacement- Athens Hwy to Temple Johnson Road	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,254,650.00	11/7/2012	Anticipated to BOC Agenda 2/19/2013
BL121-12	Purchase of Transit Passenger Shelters and Related Accessories	DOT	200G Miscellaneous Grant Fund- External	\$300,000.00	10/17/2012	Anticipated to BOC February 2013
BL133-12	On-Demand Installation Services for Voice & Data Wiring on an Annual Contract	ITS	665 Admin Support Fund 001 General Fund 317 2005 SPLOST Fund 318 2009 SPLOST Fund 303 Capital Project Fund 501 Water and Sewer Operating Fund	\$195,000.00	11/19/2012	Anticipated to BOC February 2013
BL135-12	Jimmy Carter Boulevard (I-85 Interchange) Bridge Improvements	DOT	318 2009 SPLOST Fund	\$3,500,000.00	11/29/2012	Anticipated to BOC Agenda 2/19/2013
BL136-12	Purchase of OEM Toner and Inkjet Cartridges on an Annual Contract	DOFS	All County Departments use this contract. Funding is determined by user departments when contract is utilized.	\$150,000.00	12/12/2012	Anticipated to BOC Agenda 1/15/2013
BL137-12	Gwinnett County Fire Station No. 10 Entrance Drive Project	DOSS	318 2009 SPLOST Fund	\$264,000.00	12/19/2012	Anticipated to BOC Agenda 1/15/2013
BL139-12	Purchase of Fire Hydrants and Fire Hydrant Repair Parts on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$203,000.00	12/14/2012	Anticipated to BOC March 2013
BL140-12	Lawrenceville Highway/US 29 (Bryson to Lions Club Park) Pedestrian Safety Project	DOT	318 2009 SPLOST Fund	\$430,000.00	12/20/2012	Anticipated to BOC Agenda 2/5/2013
BL141-12	PoolPak Maintenance & Repair Services on an Annual Contract	DOCS	105 Recreation Fund	\$130,000.00	12/20/2012	Anticipated to BOC Agenda 1/15/2013

12/14/12 through 1/11/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL001-13	Gwinnett County Fire Maintenance Facility Project	DOSS	318 2009 SPLOST Fund	\$800,000.00	1/3/2013	Anticipated to BOC February 2013
BL002-13	HVAC Services on an Annual Contract	DOSS DWR DOCS	665 Administrative Support Fund 105 Recreation Fund 501 Water & Sewer Operating Fund	\$300,000.00	1/2/2013	Anticipated to BOC Agenda 2/5/2013
BL003-13	Shoal Creek Filter Plant Ozone Flow Control System Improvements	DWR	504 Water & Sewer Renewal & Extension Fund	\$720,000.00	1/17/2013	Anticipated to BOC March 2013
BL004-13	Mowing and Trimming of Landscaped Roadsides and Along Public Sidewalks on an Annual Contract	DOT	001 General Fund	\$250,000.00	1/4/2013	Anticipated to BOC March 2013
BL005-13	Boone Place Gravity Sewer Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$338,756.76	1/23/2013	Anticipated to BOC March 2013
RP022-12	Purchase and Implementation of Jail Management System	ITS	300-304 Capital Project Fund	\$750,000.00	10/9/2012	Anticipated to BOC March 2013
RP023-12	Provision of Voice & Data Network Services on an Annual Contract	ITS	665 Administrative Support Fund 001 General Fund 501 Water and Sewer Operating Fund 095 E-911 Fund 105 Recreation Fund Various other funds	\$2,100,000.00	10/18/2012	Anticipated to BOC February 2013
RP025-12	Provision of Inmate Coinless and Pay Telephone Equipment at the Gwinnett County Detention Center	Sheriff	001 General Fund	\$860,000.00 (Revenue)	10/31/2012	Anticipated to BOC March 2013
RP001-13	Motor Vehicle Appeal Program & the Corresponding Assessment Administration on an Annual Contract	DOFS	001 General Fund	\$175,000.00	1/29/2013	Anticipated to BOC Agenda 3/5/2013
BL007-13	Freeman's Walk Pump Station Decommissioning	DWR	504 Water & Sewer Renewal & Extension Fund	\$462,200.00	1/30/2013	Anticipated to BOC March 2013
BL008-13	Ashwood Grove Sewer Pump Station Decommissioning & Gravity Sewer Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$196,000.00	2/12/2013	Anticipated to BOC March 2013

12/14/12 through 1/11/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL009-13	Custodial Services at Various Police Facilities on an Annual Contract	Police	106 Police Fund	\$90,000.00	1/22/2013	Anticipated to BOC February 2013
BL010-13	Electrical Safety Modifications for Sixty (60) Wastewater Collection Pump Stations- CP3	DWR	504 Water & Sewer Renewal & Extension Fund	\$700,000.00	2/13/2013	Anticipated to BOC March 2013
BL011-13	Hurricane Shoals Road (SR 120 - SR 20), Cruse Road Queuing Lane, and Dickens Road Queuing Lane Pedestrian & School Safety Improvement Projects	DOT	318 2009 SPLOST Fund	\$1,733,406.00	1/31/2013	Anticipated to BOC March 2013
BL012-13	Purchase of Water Meters on an Annual Contract	DWR	300-304 Capital Project Fund 001 General Fund	\$1,250,000.00	1/29/2013	Anticipated to BOC March 2013