

gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
July 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/CFO

Maria B. Woods
Director of Financial Services

DATE: August 20, 2012

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

This report, which includes unaudited information for the fiscal year through July 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.

This report includes:

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Financial Summaries by Fund	Page 7
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Executive Summary

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, 51% of the appeals have been settled, with 12,995 appeals or approximately \$800 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 created and mailed on or before August 15, 2012 and are due October 15, 2012.

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 all 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.

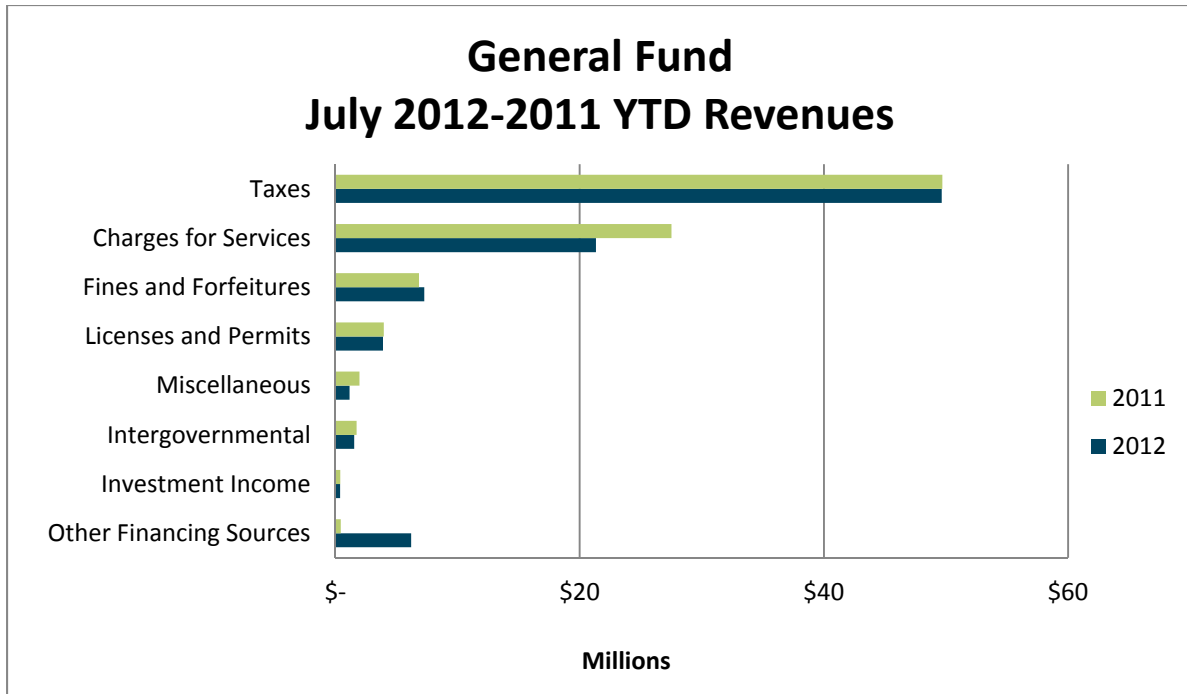
One initiative to balance the 2012 budget was the continuation of the 90-day job vacancy program with a budgeted savings of \$1,604,959 in the General Fund, which is reflected as Vacancy Reserve on page 7. Budget adjustments made through July resulted in savings of approximately \$6.1 million in all funds of which almost \$3.4 million was in the General Fund. Savings beyond the budgeted amount result in a decrease in the use of fund balance.

A number of funds show unusual variances in investment income. 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. Safe and secure investments 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 whereas the budgeted estimates are made at specific points in time.

During the month of July, the Fiscal Year 2013 Annual Operating and Capital Budget process continued and all departments and agencies submitted their requests by July 27th. Beginning September 5th, the departments will present their Business Plan to the Chairman's Citizen Review Team for consideration. Also, the Capital Review Committee conducted several meetings during July and will present their final recommendation related to the Fiscal Year 2013 Capital Improvement Plan to the Chairman on August 23rd.

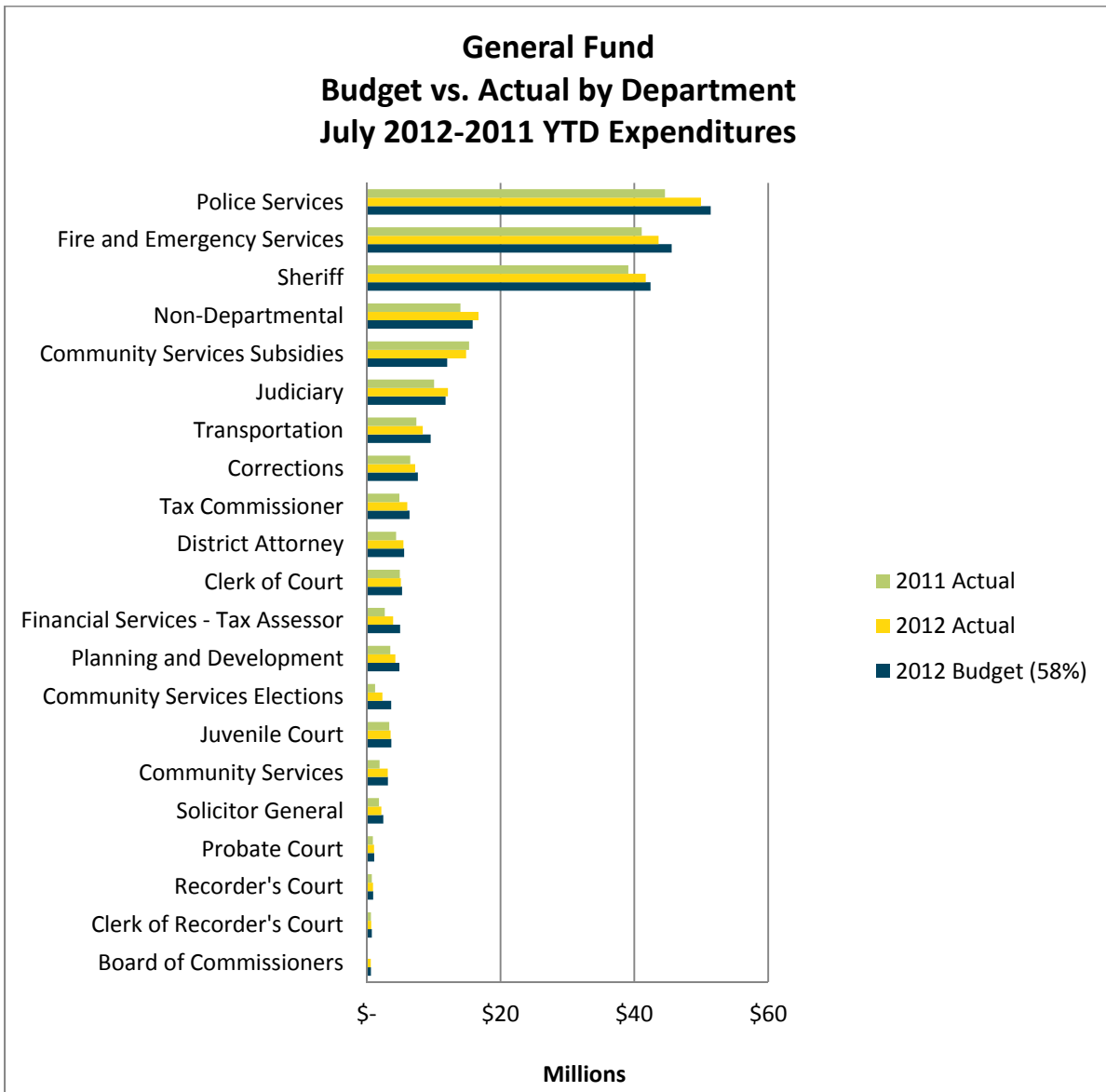
General Fund

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. Total General Fund revenues through July 2012 when compared to July 2011 are down by \$1.1 million. Expenditures are down by \$4.2 million. The following graphs provide more detail.



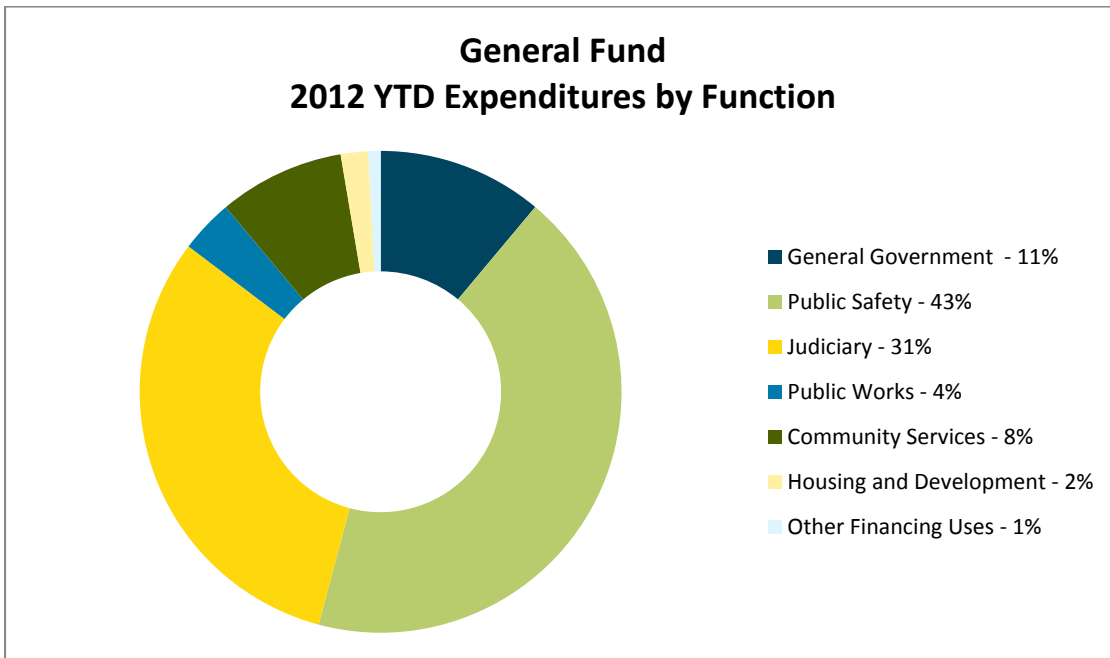
The graph above shows Charges for Services revenues are down approximately \$6.2 million from the same period in 2011. Charges for Services are down primarily related to indirect cost charges that were received in the General Fund in 2011, but are now received in the Administrative Support Fund.

Other Financing Sources are up about \$5.8 million primarily due to a one-time transfer from the Capital Vehicle Replacement Fund as part of the plan to balance the budget. The funding for the transfer was made available by reducing the County's fleet size and keeping vehicles longer.



Non-Departmental and Community Services Subsidies expenditures are over budget based on the percentage of the fiscal year that has lapsed, mainly due to the timing of when subsidy payments and payments to other governments are made. Many of the Community Services Subsidies currently reflect three quarterly payments as of the end of July. Also, in February, as part of the Service Delivery Strategy settlement, budget amendments were approved for payments to cities totaling \$10,335,640 and a transfer of \$820,000 to the Loganville EMS Special Revenue Fund. Since April, 100% of these budgeted amounts have been expended.

The graph above shows Judiciary expenditures are over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred at the beginning of each quarter to cover expenditures for indigent defense, court interpreters, and court reporters, resulting in a higher percentage of actual to budget usage for Judiciary.



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

Other Funds

The E911 Fund (page 25) reflects Charges for Services revenue at 9% below budget, based on the percentage of the fiscal year that has lapsed. The decline is related to shifts in the types of services being utilized.

Due to the timing of revenue streams, the Stormwater Fund (page 32) temporarily reflects negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

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 \$11.7 million. The increase in revenue is driven mainly by increases in:

- Retail Sewer revenue - \$5.3 million
- System Development Charge revenue - \$2.9 million
- Retail Water revenue - \$1.9 million
- Sales Tax Refund revenue - \$966,000
- Account Activation Fee revenue - \$340,000

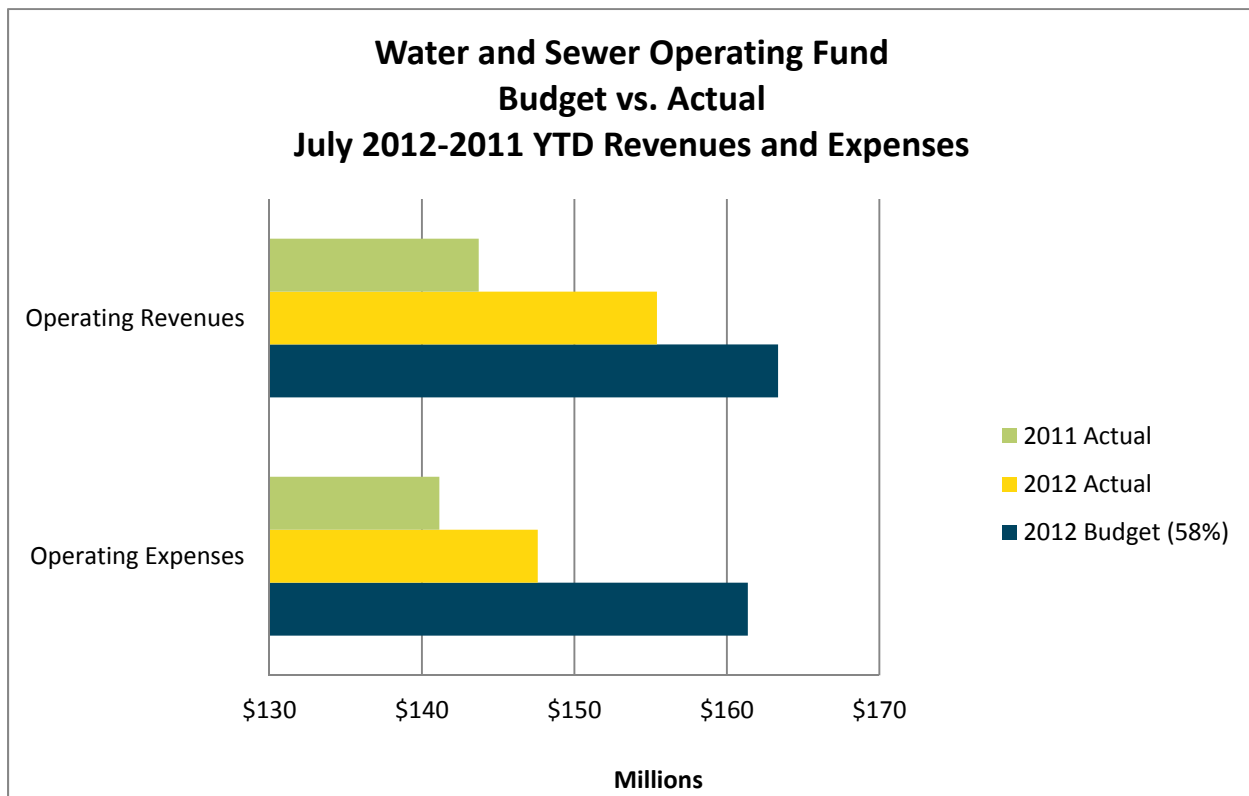
Water and Sewerage year-to-date operating expenses are up \$6.5 million compared to 2011 and can be summarized as:

Increases

- Transfers to the Renewal and Extension capital fund - \$5.1 million
- Debt Service - \$ 1.8 million
- Chemicals - \$814,000
- Contributions to Internal Service Funds - \$139,000

Decreases

- Utilities - \$430,000
- Industrial Repair and Maintenance - \$450,000
- Personal Services - \$244,000
- Bad Debt Expense - \$284,000
- License Support Agreements - \$205,000



Based on the percentage of the fiscal year that has lapsed, revenues are approximately \$8 million less than budget. Due to the proper accounting of revenues in the period earned, revenues lag one month and appear understated until year end by about \$8 million. Expenses are approximately \$13.8 million less than budget. This variance is due to job vacancies extending beyond 90 days and less than anticipated demand so far this summer as a result of the rain we experienced this July.

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 171,849,640	\$ 171,849,640	\$ 171,849,640	
Revenues:				
Taxes	\$ 294,480,644	\$ 297,641,321	\$ 49,657,400	16.68%
Insurance Premiums	26,849,330	26,849,330	-	0.00%
Licenses and Permits	7,410,808	7,662,308	3,881,333	50.65%
Intergovernmental	2,766,573	2,771,573	1,527,077	55.10%
Charges for Services	48,350,120	48,213,538	21,328,035	44.24%
Fines and Forfeitures	14,180,820	14,180,820	7,272,396	51.28%
Investment Income	153,483	303,483	378,768	124.81%
Contributions and Donations	30,000	30,000	43,029	143.43%
Miscellaneous	1,550,764	2,367,062	1,154,426	48.77%
Other Financing Sources	6,165,000	6,165,000	6,195,095	100.49%
Total Revenues without Use of Fund Balance	401,937,542	406,184,435	91,437,559	22.51%
Use of Fund Balance	-	5,319,227	-	0.00%
Vacancy Reserve	1,604,959	-	-	0.00%
TOTAL REVENUES	\$ 403,542,501	\$ 411,503,662	\$ 91,437,559	22.22%
Appropriations:				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 609,809	55.79%
Tax Assessor	8,575,865	8,576,376	3,954,269	46.11%
Tax Commissioner	10,930,354	10,979,099	6,063,490	55.23%
Transportation	16,681,486	16,408,990	8,379,115	51.06%
Planning and Development	8,186,646	7,966,069	4,081,610	51.24%
Fire Planning and Development	427,729	435,182	217,288	49.93%
Probation	8,981	9,237	4,090	44.28%
Police Services	89,156,202	88,135,597	49,970,283	56.70%
Corrections	13,107,435	13,121,102	7,244,033	55.21%
Fire and Emergency Services	79,703,048	78,120,416	43,610,645	55.82%
Community Services	5,636,793	5,440,141	3,146,150	57.83%
Community Services Subsidies:				
Atlanta Regional Commission	763,800	816,100	612,075	75.00%
Board of Health	1,489,896	1,489,896	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,305	75.00%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%
Library In-House Services	787,581	787,667	343,442	43.60%
Library Subsidy	14,618,068	14,618,068	10,963,551	75.00%
Library Contingency	1,500,000	1,500,000	750,000	50.00%
Mental Health	768,297	768,297	576,223	75.00%
Total Community Services Subsidies	20,589,033	20,641,419	14,861,143	72.00%

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GENERAL FUND (001) continued

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Community Services - Elections	6,327,282	6,304,297	2,365,072	37.52%
Juvenile Court	5,764,141	6,307,780	3,577,927	56.72%
Sheriff	70,311,887	71,405,937	40,946,669	57.34%
Immigration Customs Enforcement	1,319,786	1,319,786	765,146	57.98%
Clerk of Court	9,064,900	9,062,200	5,121,048	56.51%
Judiciary	14,104,254	18,724,174	11,309,882	60.40%
Jury Operations	1,488,345	1,487,775	841,643	56.57%
Recorder's Court	1,568,289	1,652,410	957,631	57.95%
Probate Court	1,903,737	1,940,237	1,109,126	57.16%
District Attorney	9,595,420	9,596,633	5,497,354	57.28%
Solicitor General	4,261,655	4,274,195	2,194,013	51.33%
Clerk of Recorder's Court	1,343,846	1,340,396	688,362	51.36%
Non-Departmental:				
Compensation Reserve	1,000,000	1,000,000	-	0.00%
Contingency	1,000,000	913,901	-	0.00%
Contribution to Transit	3,200,000	3,200,000	1,866,667	58.33%
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	474,281	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,033,446	1,119,545	746,363	66.67%
Other Miscellaneous	657,391	657,391	83,468	12.70%
Contribution to Crime Victim	110,194	110,194	64,280	58.33%
Contribution to Loganville EMS	-	820,000	820,000	100.00%
Other Post Employee Benefit Reserve	3,000,000	3,043,337	1,750,000	57.50%
Pauper Burials	90,000	90,000	46,800	52.00%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	200,000	200,000	-	0.00%
Indigent Defense Reserve	5,972,599	2,489,099	-	0.00%
Court Reporters Reserve	1,894,074	543,774	-	0.00%
Court Interpreters Reserve	564,208	163,937	-	0.00%
Other Governmental Agencies	-	10,335,640	10,335,640	100.00%
Total Non-Departmental	22,421,912	27,161,099	16,713,218	61.53%
TOTAL APPROPRIATIONS	\$ 403,542,501	\$ 411,503,662	\$ 234,229,016	56.92%

Projected Fund Balance December 31

\$ 170,244,681

\$ 166,530,413

Fund Balance as of Report Date

\$ 29,058,183

Number of months available using fund balance

0.8

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 27,492,947	\$ 27,492,947	\$ 27,492,947	
Revenues:				
Taxes	\$ 5,441,552	\$ 5,441,552	\$ 593,924	10.91%
Intergovernmental	18,817	18,817	8,321	44.22%
Investment Income	22,249	24,785	18,252	73.64%
TOTAL REVENUES	\$ 5,482,618	\$ 5,485,154	\$ 620,497	11.31%
Appropriations:				
Debt Service	\$ 5,226,679	\$ 5,226,679	\$ 5,225,119	99.97%
Total Appropriations without Contribution to Fund Balance	5,226,679	5,226,679	5,225,119	99.97%
Contribution to Fund Balance	255,939	258,475	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,482,618	\$ 5,485,154	\$ 5,225,119	95.26%
Projected Fund Balance December 31	\$ 27,748,886	\$ 27,751,422		
Fund Balance as of Report Date			\$ 22,888,325	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 10,150,883	\$ 10,150,883	\$ 10,150,883	
Revenues:				
Taxes	\$ 22,887,734	\$ 22,887,734	\$ 2,195,988	9.59%
Intergovernmental	52,810	52,810	34,663	65.64%
Charges for Services	4,064,567	4,064,567	2,623,277	64.54%
Investment Income	6,330	6,330	7,103	112.21%
Contributions and Donations	4,550	4,550	300	6.59%
Miscellaneous	1,689,062	1,699,178	1,188,032	69.92%
TOTAL REVENUES	\$ 28,705,053	\$ 28,715,169	\$ 6,049,363	21.07%
Appropriations:				
Community Services	\$ 28,511,528	\$ 28,339,014	\$ 14,984,480	52.88%
Support Services	128,992	128,992	77,845	60.35%
Total Appropriations without Contribution to Fund Balance	28,640,520	28,468,006	15,062,325	52.91%
Contribution to Fund Balance	64,533	247,163	-	0.00%
TOTAL APPROPRIATIONS	\$ 28,705,053	\$ 28,715,169	\$ 15,062,325	52.45%
Projected Fund Balance December 31	\$ 10,215,416	\$ 10,398,046		
Fund Balance as of Report Date			\$ 1,137,921	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 1,081,744	\$ 1,081,744	\$ 1,081,744	
Revenues:				
Charges for Services	\$ 114,877	\$ 114,877	\$ 3,286	2.86%
Investment Income	1,299	-	-	-
TOTAL REVENUES	\$ 116,176	\$ 114,877	\$ 3,286	2.86%
Appropriations:				
Transportation	\$ 58,355	\$ 58,355	\$ 29,618	50.75%
Total Appropriations without Contribution to Fund Balance	58,355	58,355	29,618	50.75%
Contribution to Fund Balance	57,821	56,522	-	0.00%
TOTAL APPROPRIATIONS	\$ 116,176	\$ 114,877	\$ 29,618	25.78%
Projected Fund Balance December 31	\$ 1,139,565	\$ 1,138,266		
Fund Balance as of Report Date			\$ 1,055,412	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 3,419,542	\$ 3,419,542	\$ 3,419,542	
Revenues:				
Charges for Services	\$ 6,165,340	\$ 6,167,165	\$ 175,442	2.84%
Investment Income	3,632	3,632	1,596	43.94%
Total Revenues without Use of Fund Balance	6,168,972	6,170,797	177,038	2.87%
Use of Fund Balance	749,858	1,249,882	-	0.00%
TOTAL REVENUES	\$ 6,918,830	\$ 7,420,679	\$ 177,038	2.39%
Appropriations:				
Transportation	\$ 6,918,830	\$ 7,420,679	\$ 3,516,900	47.39%
TOTAL APPROPRIATIONS	\$ 6,918,830	\$ 7,420,679	\$ 3,516,900	47.39%
Projected Fund Balance December 31	\$ 2,669,684	\$ 2,169,660		
Fund Balance as of Report Date			\$ 79,680	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 111,723	\$ 111,723	\$ 111,723	
Revenues:				
Charges for Services	\$ 77,388	\$ 77,388	\$ 39,259	50.73%
Investment Income	137	36	9	25.00%
Total Revenues without Use of Fund Balance	77,525	77,424	39,268	50.72%
Use of Fund Balance	-	28,920	-	0.00%
TOTAL REVENUES	\$ 77,525	\$ 106,344	\$ 39,268	36.93%
Appropriations:				
Juvenile Court	\$ 77,525	\$ 106,344	\$ 47,775	44.92%
TOTAL APPROPRIATIONS	\$ 77,525	\$ 106,344	\$ 47,775	44.92%
Projected Fund Balance December 31	\$ 111,723	\$ 82,803		
Fund Balance as of Report Date			\$ 103,216	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 62,361	\$ 62,361	\$ 62,361	
Revenues:				
Charges for Services	\$ 53,244	\$ 53,244	\$ 26,627	50.01%
Investment Income	60	60	-	0.00%
Miscellaneous	5,476	5,757	2,553	44.35%
Total Revenues without Use of Fund Balance	58,780	59,061	29,180	49.41%
Use of Fund Balance	40,487	40,206	-	0.00%
TOTAL REVENUES	\$ 99,267	\$ 99,267	\$ 29,180	29.40%
Appropriations:				
Corrections	\$ 99,267	\$ 99,267	\$ 38,449	38.73%
TOTAL APPROPRIATIONS	\$ 99,267	\$ 99,267	\$ 38,449	38.73%
Projected Fund Balance December 31	\$ 21,874	\$ 22,155		
Fund Balance as of Report Date			\$ 53,092	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 1,619,038	\$ 1,619,038	\$ 1,619,038	
Revenues:				
Charges for Services	\$ 374,104	\$ 374,104	\$ 205,060	54.81%
Investment Income	617	-	-	-
TOTAL REVENUES	\$ 374,721	\$ 374,104	\$ 205,060	54.81%
Appropriations:				
Sheriff Inmate Store Operations	\$ 374,104	\$ 374,104	\$ 126,473	33.81%
Total Appropriations without Contribution to Fund Balance	374,104	374,104	126,473	33.81%
Contribution to Fund Balance	617	-	-	-
TOTAL APPROPRIATIONS	\$ 374,721	\$ 374,104	\$ 126,473	33.81%
Projected Fund Balance December 31	\$ 1,619,655	\$ 1,619,038		
Fund Balance as of Report Date			\$ 1,697,625	

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 1,310,075	\$ 1,310,075	\$ 1,310,075	
Revenues:				
Fines and Forfeitures	\$ 831,786	\$ 831,786	\$ 435,811	52.39%
Investment Income	1,984	1,984	807	40.68%
Miscellaneous	-	1,399	937	66.98%
Other Financing Sources	110,194	110,194	64,280	58.33%
Total Revenues without Use of Fund Balance	943,964	945,363	501,835	53.08%
Use of Fund Balance	211,564	210,795	-	0.00%
TOTAL REVENUES	\$ 1,155,528	\$ 1,156,158	\$ 501,835	43.41%
Appropriations:				
District Attorney	\$ 470,537	\$ 471,167	\$ 165,502	35.13%
Solicitor General	684,991	684,991	286,209	41.78%
TOTAL APPROPRIATIONS	\$ 1,155,528	\$ 1,156,158	\$ 451,711	39.07%
Projected Fund Balance December 31	\$ 1,098,511	\$ 1,099,280		
Fund Balance as of Report Date			\$ 1,360,199	

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 528,509	\$ 528,509	\$ 528,509	
Revenues:				
Fines and Forfeitures	\$ 155,000	\$ 9,663	\$ 9,663	100.00%
Investment Income	550	532	298	56.02%
Total Revenues without Use of Fund Balance	155,550	10,195	9,961	97.70%
Use of Fund Balance	49,450	194,805	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 205,000	\$ 9,961	4.86%
Appropriations:				
District Attorney	\$ 205,000	\$ 205,000	\$ 58,192	28.39%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 205,000	\$ 58,192	28.39%
Projected Fund Balance December 31	\$ 479,059	\$ 333,704		
Fund Balance as of Report Date			\$ 480,278	

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POLICE SPECIAL JUSTICE FUND (070)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 3,889,504	\$ 3,889,504	\$ 3,889,504	
Revenue:				
Fines and Forfeitures	\$ 300,000	\$ 118,148	\$ 118,148	100.00%
Investment Income	3,300	-	-	-
Miscellaneous	100	100	-	0.00%
Total Revenues without Use of Fund Balance	303,400	118,248	118,148	99.92%
Use of Fund Balance	1,189,515	1,715,952	-	0.00%
TOTAL REVENUES	\$ 1,492,915	\$ 1,834,200	\$ 118,148	6.44%
Appropriations:				
Police Special Investigation Operations	\$ 1,492,915	\$ 1,834,200	\$ 384,562	20.97%
TOTAL APPROPRIATIONS	\$ 1,492,915	\$ 1,834,200	\$ 384,562	20.97%
Projected Fund Balance December 31	\$ 2,699,989	\$ 2,173,552		
Fund Balance as of Report Date			\$ 3,623,090	

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POLICE SPECIAL TREASURY FUND (071)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 264,940	\$ 264,940	\$ 264,940	
Revenue:				
Use of Fund Balance	\$ 264,233	\$ 264,233	\$ -	0.00%
TOTAL REVENUES	\$ 264,233	\$ 264,233	\$ -	0.00%
Appropriations:				
Police Services	\$ 264,233	\$ 264,233	\$ 91,782	34.74%
TOTAL APPROPRIATIONS	\$ 264,233	\$ 264,233	\$ 91,782	34.74%
Projected Fund Balance December 31	\$ 707	\$ 707		
Fund Balance as of Report Date			\$ 173,158	

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POLICE SPECIAL STATE FUND (072)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 2,966,115	\$ 2,966,115	\$ 2,966,115	
Revenue:				
Fines and Forfeitures	\$ 500,000	\$ 187,307	\$ 187,652	100.18%
Investment Income	850	-	-	-
Miscellaneous	500	500	2,117	423.40%
Total Revenues without Use of Fund Balance	501,350	187,807	189,769	101.04%
Use of Fund Balance	382,785	976,250	-	0.00%
TOTAL REVENUES	\$ 884,135	\$ 1,164,057	\$ 189,769	16.30%
Appropriations:				
Police Services	\$ 884,135	\$ 1,164,057	\$ 107,573	9.24%
TOTAL APPROPRIATIONS	\$ 884,135	\$ 1,164,057	\$ 107,573	9.24%
Projected Fund Balance December 31	\$ 2,583,330	\$ 1,989,865		
Fund Balance as of Report Date			\$ 3,048,311	

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 201,731	\$ 201,731	\$ 201,731	
Revenues:				
Fines and Forfeitures	\$ 37,000	\$ -	\$ 7,098	-
Investment Income	279	156	169	108.33%
Total Revenues without Use of Fund Balance	37,279	156	7,267	4658.33%
Use of Fund Balance	62,721	201,428	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 201,584	\$ 7,267	3.60%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 201,584	\$ 6,921	3.43%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 201,584	\$ 6,921	3.43%
Projected Fund Balance December 31	\$ 139,010	\$ 303		
Fund Balance as of Report Date			\$ 202,077	

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SHERIFF SPECIAL TREASURY FUND (066)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 826,862	\$ 826,862	\$ 826,862	
Revenues:				
Fines and Forfeitures	\$ -	\$ 288,371	\$ 288,372	100.00%
Investment Income	330	3,504	386	11.02%
Other Financing Sources	-	-	728	-
Total Revenues without Use of Fund Balance	330	291,875	289,486	99.18%
Use of Fund Balance	499,670	799,333	-	0.00%
TOTAL REVENUES	<u>\$ 500,000</u>	<u>\$ 1,091,208</u>	<u>\$ 289,486</u>	26.53%
Appropriations:				
Sheriff Special Operations	\$ 500,000	\$ 1,091,208	\$ 229,694	21.05%
TOTAL APPROPRIATIONS	<u>\$ 500,000</u>	<u>\$ 1,091,208</u>	<u>\$ 229,694</u>	21.05%
Projected Fund Balance December 31	\$ 327,192	\$ 27,529		
Fund Balance as of Report Date			\$ 886,654	

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SHERIFF SPECIAL STATE FUND (067)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 163,945	\$ 163,945	\$ 163,945	
Revenues:				
Investment Income	\$ 50	\$ 108	\$ 82	75.93%
Total Revenues without Use of Fund Balance	50	108	82	75.93%
Use of Fund Balance	99,950	163,848	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 163,956	\$ 82	0.05%
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			\$ 164,027	

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E-911 FUND (095)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 34,709,737	\$ 34,709,737	\$ 34,709,737	
Revenues:				
Charges for Services	\$ 12,552,079	\$ 11,018,079	\$ 5,431,934	49.30%
Investment Income	137,656	150,656	106,032	70.38%
Miscellaneous	-	7,886	4,981	63.16%
Total Revenues without Use of Fund Balance	12,689,735	11,176,621	5,542,947	49.59%
Use of Fund Balance	4,129,457	8,153,748	-	0.00%
TOTAL REVENUES	<u>\$ 16,819,192</u>	<u>\$ 19,330,369</u>	<u>\$ 5,542,947</u>	<u>28.67%</u>
Appropriations:				
911 Operations	\$ 16,819,192	\$ 19,330,369	\$ 8,339,971	43.14%
TOTAL APPROPRIATIONS	<u>\$ 16,819,192</u>	<u>\$ 19,330,369</u>	<u>\$ 8,339,971</u>	<u>43.14%</u>
Projected Fund Balance December 31	\$ 30,580,280	\$ 26,555,989		
Fund Balance as of Report Date			\$ 31,912,713	

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STADIUM FUND (055)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 849,515	\$ 849,515	\$ 849,515	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 468,671	62.49%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	941,052	941,052	485,519	51.59%
Investment Income	140	-	-	-
Total Revenues without Use of Fund Balance	2,091,192	2,091,052	1,354,190	64.76%
Use of Fund Balance	71,650	71,790	-	0.00%
TOTAL REVENUES	<u>\$ 2,162,842</u>	<u>\$ 2,162,842</u>	<u>\$ 1,354,190</u>	62.61%
Appropriations:				
Stadium Debt	\$ 2,162,842	\$ 2,162,842	\$ 2,133,939	98.66%
TOTAL APPROPRIATIONS	<u>\$ 2,162,842</u>	<u>\$ 2,162,842</u>	<u>\$ 2,133,939</u>	98.66%
Projected Fund Balance December 31	\$ 777,865	\$ 777,725		
Fund Balance as of Report Date			\$ 69,766	

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TOURISM FUND (050)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Fund Balance January 1	\$ 6,701,634	\$ 6,701,634	\$ 6,701,634	
Revenues:				
Taxes	\$ 6,409,430	\$ 6,409,430	\$ 3,295,749	51.42%
Charges for Services	350	350	-	0.00%
Investment Income	800	19,400	11,168	57.57%
Total Revenues without Use of Fund Balance	6,410,580	6,429,180	3,306,917	51.44%
Use of Fund Balance	576,947	659,890	-	0.00%
TOTAL REVENUES	\$ 6,987,527	\$ 7,089,070	\$ 3,306,917	46.65%
Appropriations:				
Tourism	\$ 2,038,272	\$ 2,139,815	\$ 1,470,854	68.74%
Gwinnett Center Debt	4,949,255	4,949,255	1,399,628	28.28%
TOTAL APPROPRIATIONS	\$ 6,987,527	\$ 7,089,070	\$ 2,870,482	40.49%
Projected Fund Balance December 31	\$ 6,124,687	\$ 6,041,744		
Fund Balance as of Report Date			\$ 7,138,069	

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TREE BANK FUND (040)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
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	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 398,371	\$ 398,371	\$ 398,371	
Revenues:				
Charges for Services	\$ 105,000	\$ 105,000	\$ 80,252	76.43%
Investment Income	105	-	-	-
Miscellaneous	721,250	722,396	430,327	59.57%
Total Revenues without Use of Net Assets	826,355	827,396	510,579	61.71%
Use of Net Assets	12,473	11,900	-	0.00%
TOTAL REVENUES	\$ 838,828	\$ 839,296	\$ 510,579	60.83%
Appropriations:				
Transportation	\$ 838,828	\$ 839,296	\$ 381,982	45.51%
TOTAL APPROPRIATIONS	\$ 838,828	\$ 839,296	\$ 381,982	45.51%
Projected Net Assets December 31	\$ 385,898	\$ 386,471		
Net Assets as of Report Date			\$ 526,968	

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LOCAL TRANSIT OPERATING FUND (515)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 1,427,718	\$ 1,427,718	\$ 1,427,718	
Revenues:				
Charges for Services	\$ 4,272,270	\$ 4,272,270	\$ 2,288,980	53.58%
Investment Income	6,157	4,716	1,843	39.08%
Miscellaneous	274,000	274,623	137,233	49.97%
Other Financing Sources	3,200,000	3,200,000	1,866,666	58.33%
Total Revenues without Use of Net Assets	7,752,427	7,751,609	4,294,722	55.40%
Use of Net Assets	-	1,372	-	0.00%
TOTAL REVENUES	\$ 7,752,427	\$ 7,752,981	\$ 4,294,722	55.39%
Appropriations:				
Financial Services	\$ 67,332	\$ 67,332	\$ 37,286	55.38%
Transportation	7,685,095	7,685,649	3,670,694	47.76%
TOTAL APPROPRIATIONS	\$ 7,752,427	\$ 7,752,981	\$ 3,707,980	47.83%
Projected Net Assets December 31	\$ 1,427,718	\$ 1,426,346		
Net Assets as of Report Date			\$ 2,014,460	

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SOLID WASTE OPERATING FUND (595)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 5,061,618	\$ 5,061,618	\$ 5,061,618	
Revenues:				
Taxes (Non-exclusive Franchise Fees)	\$ 125,207	\$ 125,207	\$ 85,917	68.62%
Charges for Services	41,477,630	41,228,983	25,171,711	61.05%
Investment Income	101,461	207,295	158,963	76.68%
Miscellaneous	4,050	1,657	421	25.41%
TOTAL REVENUES	\$ 41,708,348	\$ 41,563,142	\$ 25,417,012	61.15%
Appropriations:				
Financial Services	\$ 40,773,147	\$ 40,949,154	\$ 20,004,944	48.85%
Total Appropriations without Working Capital Reserve	40,773,147	40,949,154	20,004,944	48.85%
Working Capital Reserve	935,201	613,988	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,708,348	\$ 41,563,142	\$ 20,004,944	48.13%
Projected Net Assets December 31	\$ 5,996,819	\$ 5,675,606		
Net Assets as of Report Date			\$ 10,473,686	

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STORMWATER OPERATING FUND (590)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 6,254,434	\$ 6,254,434	\$ 6,254,434	
Revenues:				
Charges for Services	\$ 30,347,810	\$ 30,347,810	\$ 1,086,427	3.58%
Investment Income	10,708	10,708	9,839	91.88%
Miscellaneous	250	16,898	13,084	77.43%
Total Revenues without Use of Net Assets	30,358,768	30,375,416	1,109,350	3.65%
Use of Net Assets	65,764	-	-	-
TOTAL REVENUES	\$ 30,424,532	\$ 30,375,416	\$ 1,109,350	3.65%
Appropriations:				
Planning and Development	\$ 416,520	\$ 416,262	\$ 252,511	60.66%
Water Resources*	30,008,012	29,762,716	15,701,380	52.76%
Total Appropriations without Working Capital Reserve	30,424,532	30,178,978	15,953,891	52.86%
Working Capital Reserve	-	196,438	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,424,532	\$ 30,375,416	\$ 15,953,891	52.52%
Projected Net Assets December 31	\$ 6,188,670	\$ 6,450,872		
Net Deficit as of Report Date			\$ (8,590,107)	

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

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WATER AND SEWER OPERATING FUND (501)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 13,545,759	\$ 13,545,759	\$ 13,545,759	
Revenues:				
Charges for Services	\$ 273,666,000	\$ 273,166,000	\$ 147,825,870	54.12%
Investment Income	47,599	47,599	39,019	81.97%
Contributions and Donations	5,590,000	5,590,000	6,477,941	115.88%
Miscellaneous	700,000	1,230,551	1,066,725	86.69%
TOTAL REVENUES	\$ 280,003,599	\$ 280,034,150	\$ 155,409,555	55.50%
Appropriations:				
Planning and Development	\$ 1,182,525	\$ 1,135,612	\$ 603,459	53.14%
Water Resources*	276,253,106	275,493,857	146,988,401	53.35%
Total Appropriations without Working Capital Reserve	277,435,631	276,629,469	147,591,860	53.35%
Working Capital Reserve	2,567,968	3,404,681	-	0.00%
TOTAL APPROPRIATIONS	\$ 280,003,599	\$ 280,034,150	\$ 147,591,860	52.70%
Projected Net Assets December 31	\$ 16,113,727	\$ 16,950,440		
Net Assets as of Report Date			\$ 21,363,454	

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

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AUTO LIABILITY FUND (606)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 1,740,920	\$ 1,740,920	\$ 1,740,920	
Revenues:				
Charges for Services	\$ 800,000	\$ 800,000	\$ 466,666	58.33%
Investment Income	2,464	1,008	742	73.61%
Total Revenues without Use of Net Assets	802,464	801,008	467,408	58.35%
Use of Net Assets	47,267	48,723	-	0.00%
TOTAL REVENUES	\$ 849,731	\$ 849,731	\$ 467,408	55.01%
Appropriations:				
Financial Services	\$ 849,731	\$ 849,731	\$ 209,675	24.68%
TOTAL APPROPRIATIONS	\$ 849,731	\$ 849,731	\$ 209,675	24.68%
Projected Net Assets December 31	\$ 1,693,653	\$ 1,692,197		
Net Assets as of Report Date			\$ 1,998,653	

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FLEET MANAGEMENT FUND (610)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 836,905	\$ 836,905	\$ 836,905	
Revenues:				
Charges for Services	\$ 5,625,151	\$ 5,782,344	\$ 3,217,023	55.64%
Investment Income	500	-	-	-
Miscellaneous	237,460	341,165	342,001	100.25%
Total Revenues without Use of Net Assets	5,863,111	6,123,509	3,559,024	58.12%
Use of Net Assets	74,017	-	-	-
TOTAL REVENUES	\$ 5,937,128	\$ 6,123,509	\$ 3,559,024	58.12%
Appropriations:				
Support Services	\$ 5,937,128	\$ 5,913,463	\$ 2,983,295	50.45%
Total Appropriations without Working Capital Reserve	5,937,128	5,913,463	2,983,295	50.45%
Working Capital Reserve	-	210,046	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,937,128	\$ 6,123,509	\$ 2,983,295	48.72%
Projected Net Assets December 31	\$ 762,888	\$ 1,046,951		
Net Assets as of Report Date			\$ 1,412,634	

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GROUP SELF-INSURANCE FUND (605)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 24,225,931	\$ 24,225,931	\$ 24,225,931	
Revenues:				
Charges for Services	\$ 38,857,754	\$ 38,857,754	\$ 22,210,048	57.16%
Investment Income	150,566	150,566	91,747	60.93%
Miscellaneous	-	50,000	118,622	237.24%
Other Financing Sources	-	24,722	24,722	100.00%
Total Revenues without Use of Net Assets	39,008,320	39,083,042	22,445,139	57.43%
Use of Net Assets	4,622,151	4,816,230	-	0.00%
TOTAL REVENUES	\$ 43,630,471	\$ 43,899,272	\$ 22,445,139	51.13%
Appropriations:				
Human Resources	\$ 43,630,471	\$ 43,899,272	\$ 23,197,723	52.84%
TOTAL APPROPRIATIONS	\$ 43,630,471	\$ 43,899,272	\$ 23,197,723	52.84%
Projected Net Assets December 31	\$ 19,603,780	\$ 19,409,701		
Net Assets as of Report Date			\$ 23,473,347	

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RISK MANAGEMENT FUND (602)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 17,095,950	\$ 17,095,950	\$ 17,095,950	
Revenues:				
Charges for Services	\$ 3,365,000	\$ 3,365,000	\$ 1,962,917	58.33%
Investment Income	54,778	40,000	27,347	68.37%
Miscellaneous	4,000	5,813	8,755	150.61%
Other Financing Sources	-	1,855	1,855	100.00%
Total Revenues without Use of Net Assets	3,423,778	3,412,668	2,000,874	58.63%
Use of Net Assets	3,490,662	3,501,772	-	0.00%
TOTAL REVENUES	\$ 6,914,440	\$ 6,914,440	\$ 2,000,874	28.94%
Appropriations:				
Financial Services	\$ 6,914,440	\$ 6,914,440	\$ 4,021,557	58.16%
TOTAL APPROPRIATIONS	\$ 6,914,440	\$ 6,914,440	\$ 4,021,557	58.16%
Projected Net Assets December 31	\$ 13,605,288	\$ 13,594,178		
Net Assets as of Report Date			\$ 15,075,267	

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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 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ 10,221,826	\$ 10,221,826	\$ 10,221,826	
Revenues:				
Charges for Services	\$ 1,850,000	\$ 1,850,000	\$ 1,079,167	58.33%
Investment Income	44,980	34,000	33,047	97.20%
Total Revenues without Use of Net Assets	1,894,980	1,884,000	1,112,214	59.03%
Use of Net Assets	2,339,895	2,350,875	-	0.00%
TOTAL REVENUES	\$ 4,234,875	\$ 4,234,875	\$ 1,112,214	26.26%
Appropriations:				
Human Resources	\$ 4,234,875	\$ 4,234,875	\$ 2,070,817	48.90%
TOTAL APPROPRIATIONS	\$ 4,234,875	\$ 4,234,875	\$ 2,070,817	48.90%
Projected Net Assets December 31	\$ 7,881,931	\$ 7,870,951		
Net Assets as of Report Date			\$ 9,263,223	

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ADMINISTRATIVE SUPPORT FUND (665)

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

	2012 Adopted Budget	Current Annual Budget as of 7/31/2012	Actuals YTD as of 7/31/2012	% Actual to Annual Total
Net Assets January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ 51,344,318	\$ 51,360,318	\$ 29,977,719	58.37%
Miscellaneous	1,707,496	1,773,563	1,678,528	94.64%
TOTAL REVENUES	\$ 53,051,814	\$ 53,133,881	\$ 31,656,247	59.58%
Appropriations:				
County Administration	\$ 4,309,507	\$ 4,313,637	\$ 2,472,334	57.31%
Financial Services	7,414,511	7,343,484	4,455,655	60.67%
Human Resources	3,101,009	3,099,959	1,660,040	53.55%
Information Technology	26,778,556	26,651,292	17,328,461	65.02%
Law	1,906,333	1,906,183	1,026,405	53.85%
Support Services	8,694,394	8,595,011	4,513,220	52.51%
Non-Departmental:				
Other Miscellaneous	500,000	495,000	58,362	11.79%
Court Reporters	-	5,000	-	0.00%
OPEB Transfer - Insurance and Claims	-	6,824	-	0.00%
Compensation Reserve	297,504	297,504	-	0.00%
Contingency	50,000	50,000	-	0.00%
Total Non-Departmental	847,504	854,328	58,362	6.83%
Total Appropriations without Working Capital Reserve	53,051,814	52,763,894	31,514,477	59.73%
Working Capital Reserve	-	369,987	-	0.00%
TOTAL APPROPRIATIONS	\$ 53,051,814	\$ 53,133,881	\$ 31,514,477	59.31%
Projected Net Assets December 31	\$ -	\$ 369,987		
Net Assets as of Report Date			\$ 141,770	

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

As of 7/31/2012

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Inmate Medical Reserve	\$ (77,315)	Transferred to Corrections
	(52,616)	Transferred to Police
	(1,095,788)	Transferred to Sheriff
<i>Subtotal</i>	(1,225,719)	
Indigent Defense Reserve	(36,900)	Transferred to Probate Court
	(3,044,500)	Transferred to Judiciary
	(32,800)	Transferred to Recorder's Court
	(369,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,483,500)	
Court Reporters Reserve	(129,300)	Transferred to Juvenile Court
	(1,258,500)	Transferred to Judiciary
	(12,500)	Transferred to Solicitor General
<i>Subtotal</i>	(1,400,300)	
Court Interpreters Reserve	(51,600)	Transferred to Juvenile Court
	(49,471)	Transferred to Recorder's Court
	(297,800)	Transferred to Judiciary
	(1,400)	Transferred to Probate Court
<i>Subtotal</i>	(400,271)	
Total Non-Departmental Transfers	\$ (6,509,790)	
<i>To:</i>		
Corrections	\$ 77,315	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	77,315	
Police	52,616	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	52,616	
Juvenile Court	51,600	Transferred from Court Interpreters Reserve
	129,300	Transferred from Court Reporters Reserve
	369,300	Transferred from Indigent Defense
<i>Subtotal</i>	550,200	
Sheriff	1,095,788	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	1,095,788	
Judiciary	297,800	Transferred from Court Interpreters Reserve
	1,258,500	Transferred from Court Reporters Reserve
	3,044,500	Transferred from Indigent Defense
<i>Subtotal</i>	4,600,800	
Recorder's Court	49,471	Transferred from Court Interpreters Reserve
	32,800	Transferred from Indigent Defense
<i>Subtotal</i>	82,271	
Probate Court	36,900	Transferred from Indigent Defense
	1,400	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	38,300	
Solicitor General	12,500	Transferred from Court Reporters Reserve
	12,500	
Total Transfers From Non-Departmental Reserves	\$ 6,509,790	

INTER-FUND TRANSFERS - ALL FUNDS

As of 7/31/2012

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)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 6,260,481
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
Capital Projects (300-318)		1,032,873	475,080			158,922	1,792,266	3,600						32,000		3,494,741
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
	\$ 11,132,006	\$ 1,196,109	\$ 475,080	\$ 729	\$ 1,250	\$ 158,922	\$ 1,792,266	\$ 3,600	\$ 6,000,000	\$ 95,481	\$ 19,517,000	\$ 72,465,000	\$ 176,000	\$ 48,270	\$ 98,892	\$ 113,160,605

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)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 96,250	\$ -	\$ -	\$ -	\$ 6,191,731
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	64,280															64,280
Local Transit Operating (515)	1,866,666															1,866,666
Sheriff Special Treasury (066)				729												729
Capital Projects (300-318)		602,509	240,000											18,667		861,176
Capital Vehicle/Fleet Equipment (305)	4,010,431	95,221												9,491	57,687	4,172,830
Miscellaneous Grants (200-250G)	34,841															34,841
Renewal & Extension - Stormwater										11,384,917						11,384,917
Renewal & Extension - Water & Sewer											42,175,000					42,175,000
Renewal & Extension - Solid Waste																
	\$ 6,796,218	\$ 697,730	\$ 240,000	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ 11,384,917	\$ 42,271,250	\$ -	\$ 28,158	\$ 57,687	\$ 67,572,170

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 7/31/2012

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
General Fund (001)				
Taxes	\$ 294,480,644	\$ 297,641,321	\$ 3,160,677	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.
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	48,213,538	(136,582)	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).
Investment Income	153,483	303,483	150,000	GCID 20120528 2012 Mid year adjustment \$150,000.
Miscellaneous	1,550,764	2,367,062	816,298	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.
Use of Fund Balance	-	5,319,227	5,319,227	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 (\$1,734,087). 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).
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).
Subtotal			7,961,161	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
2003 General Obligation Bond Debt Service Fund (951)				
Investment Income	22,249	24,785	2,536	GCID 20120528 2012 Mid Year Adjustment \$2,536.
<i>Subtotal</i>			2,536	
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	
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 - July	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	9,663	(145,337)	GCID 20120528 2012 Mid year adjustment (\$145,337).
Investment Income	550	532	(18)	GCID 20120528 2012 Mid year adjustment (\$18).
Use of Fund Balance	49,450	194,805	145,355	GCID 20120528 2012 Mid year adjustment \$145,355.
<i>Subtotal</i>			-	
Police Special Justice Fund (070)				
Fines and Forfeitures	300,000	118,148	(181,852)	GCID 20120528 2012 Mid year adjustment (\$268,990). Adjust Rev/Appr per mid year resolution \$87,138.
Investment Income	3,300	-	(3,300)	GCID 20120528 2012 Mid year adjustment (\$3,300).
Use of Fund Balance	1,189,515	1,715,952	526,437	GCID 20120528 2012 Mid year adjustment \$613,575. Adjust Rev/Appr per mid year resolution (\$87,138).
<i>Subtotal</i>			341,285	
Police Special State Fund (072)				
Fines and Forfeitures	500,000	187,307	(312,693)	GCID 20120528 2012 Mid year adjustment (\$409,689). Adjust Rev/Appr per mid year resolution \$96,996.
Investment Income	850	-	(850)	GCID 20120528 2012 Mid year adjustment (\$850).
Use of Fund Balance	382,785	976,250	593,465	GCID 20120528 2012 Mid year adjustment \$690,461. Adjust Rev/Appr per mid year resolution (\$96,996).
<i>Subtotal</i>			279,922	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	37,000	-	(37,000)	GCID 20120528 2012 Mid year adjustment (\$37,000).
Investment Income	279	156	(123)	GCID 20120528 2012 Mid year adjustment (\$123).
Use of Fund Balance	62,721	201,428	138,707	GCID 20120528 2012 Mid year adjustment \$138,707.
<i>Subtotal</i>			101,584	
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	8,153,748	4,024,291	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$201,309). GCID 20120152 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$1,535,600.
<i>Subtotal</i>			2,511,177	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	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	11,900	(573)	GCID 20120528 2012 Mid year adjustment (\$573).
<i>Subtotal</i>			468	
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	-	1,372	1,372	GCID 20120528 2012 Mid year adjustment \$1,372.
<i>Subtotal</i>			554	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	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.
<i>Subtotal</i>			30,551	
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>			-	
Fleet Management Fund (610)				
Charges for Services	5,625,151	5,782,344	157,193	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.
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>			186,381	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Group Self-Insurance Fund (605)				
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	4,816,230	194,079	GCID 20120528 2012 Mid year adjustment \$194,079.
<i>Subtotal</i>			268,801	
Risk Management Fund (602)				
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	3,501,772	11,110	GCID 20120528 2012 Mid year adjustment \$11,110.
<i>Subtotal</i>			-	
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	1,773,563	66,067	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.
<i>Subtotal</i>			82,067	
Total Revenue Budget Adjustments			\$ 13,688,370	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 7/31/2012

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	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	8,576,376	511	GCID 20110242 approval to execute 90 day job vacancy \$511.
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	16,408,990	(272,496)	GCID 20110242 approval to execute 90 day job vacancy (\$276,985). GCID 20120528 2012 Mid year adjustment \$4,489.
Planning & Development	8,186,646	7,966,069	(220,577)	GCID 20110242 approval to execute 90 day job vacancy (\$157,852). GCID 20120528 2012 Mid year adjustment (\$62,725).
Fire Planning and Development	427,729	435,182	7,453	GCID 20120528 2012 Mid year adjustment \$7,453.
Probation	8,981	9,237	256	GCID 20120528 2012 Mid year adjustment \$256.
Police Services	89,156,202	88,135,597	(1,020,605)	GCID 20110242 approval to execute 90 day job vacancy (\$1,113,924). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$52,616 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$34,385.
Corrections	13,107,435	13,121,102	13,667	\$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$133,396). GCID 20120249 Ordinance to amend zoning regulation (\$23,480). GCID 20120528 2012 Mid year adjustment \$93,228.
Fire and Emergency Services	79,703,048	78,120,416	(1,582,632)	GCID 20110242 approval to execute 90 day job vacancy (\$1,589,779). GCID 20120528 2012 Mid year adjustment \$7,147.
Community Services	5,636,793	5,440,141	(196,652)	GCID 20110242 approval to execute 90 day job vacancy (\$84,720). GCID 20120528 2012 Mid year adjustment (\$111,932).

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Community Services - Elections	6,327,282	6,304,297	(22,985)	GCID 20110242 approval to execute 90 day job vacancy (\$18,227). GCID 20120528 2012 Mid year adjustment (\$4,758).
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.
Juvenile Court	5,764,141	6,307,780	543,639	\$550,200 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$6,561).
Sheriff	70,311,887	71,405,937	1,094,050	\$1,095,788 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	18,724,174	4,619,920	\$4,600,800 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. Transfer from Jury Operations \$570.
Judiciary - Jury Operations	1,488,345	1,487,775	(570)	Transfer to Judiciary (\$570).
Recorder's Court	1,568,289	1,652,410	84,121	\$82,271 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$1,850.
Probate Court	1,903,737	1,940,237	36,500	\$38,300 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,800).
District Attorney	9,595,420	9,596,633	1,213	GCID 20120528 2012 Mid year adjustment \$1,213.
Solicitor General	4,261,655	4,274,195	12,540	\$12,500 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$40.
Clerk of Recorder's Court	1,343,846	1,340,396	(3,450)	GCID 20120528 2012 Mid year adjustment (\$3,450).
Contingency	1,000,000	913,901	(86,099)	GCID 20120528 2012 Mid year adjustment (\$86,099).
Inmate Medical Reserve	1,700,000	474,281	(1,225,719)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,225,719).
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 Post Employee Benefit Reserve	3,000,000	3,043,337	43,337	GCID 20110242 approval to execute 90 day job vacancy \$43,337.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Indigent Defense Reserve	5,972,599	2,489,099	(3,483,500)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$3,483,500).
Court Reporters Reserve	1,894,074	543,774	(1,350,300)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,400,300). GCID 20120528 2012 Mid year adjustment \$75,000. GCID 20120152 2012 Special District Settlement (\$25,000).
Court Interpreters Reserve	564,208	163,937	(400,271)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$400,271).
Other Governmental Agencies	-	10,335,640	10,335,640	GCID 20120152 2012 Special District Settlement \$10,335,640.
<i>Subtotal</i>			7,961,161	
2003 General Obligation Bond Debt Service Fund (951)				
Contribution to Fund Balance	255,939	258,475	2,536	GCID 20120528 2012 Mid year adjustment \$2,536.
<i>Subtotal</i>			2,536	
Recreation Fund (105)				
Community Services	28,511,528	28,339,014	(172,514)	GCID 20110242 approval to execute 90 day job vacancy (\$181,745). GCID 20120528 2012 Mid year adjustment \$9,231.
Contribution to Fund Balance	64,533	247,163	182,630	GCID 20110242 approval to execute 90 day job vacancy \$181,745. GCID 20120528 2012 Mid year adjustment \$885.
<i>Subtotal</i>			10,116	
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)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
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	
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	
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	201,584	101,584	GCID 20120528 2012 Mid year adjustment \$101,584.
<i>Subtotal</i>			101,584	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
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	19,330,369	2,511,177	GCID 20110242 approval to execute 90 day job vacancy (\$124,922). GCID2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20120152 2012 Special District Settlement \$2,500,000. GCID 20110242 approval to execute 90 day job vacancy (\$76,387). GCID 20120528 2012 Mid year adjustment \$22,486.
<i>Subtotal</i>			2,511,177	
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	
Airport Operating Fund (520)				
Transportation	838,828	839,296	468	GCID 20120528 2012 Mid year adjustment \$468.
<i>Subtotal</i>			468	
Local Transit Operating Fund (515)				
Transportation	7,685,095	7,685,649	554	GCID 20120528 2012 Mid year adjustment \$554.
<i>Subtotal</i>			554	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Solid Waste Operating Fund (595)				
Financial Services	40,773,147	40,949,154	176,007	GCID 20120528 2012 Mid year adjustment \$176,007.
Working Capital Reserve	935,201	613,988	(321,213)	GCID 20120528 2012 Mid year adjustment (\$321,213).
<i>Subtotal</i>			(145,206)	
Stormwater Operating Fund (590)				
Planning & Development	416,520	416,262	(258)	GCID 20120528 2012 Mid year adjustment (\$258).
Water Resources	30,008,012	29,762,716	(245,296)	GCID 20110242 approval to execute 90 day job vacancy (\$247,485). GCID 20120528 2012 Mid year adjustment \$2,189.
Working Capital Reserve	-	196,438	196,438	GCID 20110242 approval to execute 90 day job vacancy \$181,721. GCID 20120528 2012 Mid year adjustment \$14,717.
<i>Subtotal</i>			(49,116)	
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	275,493,857	(759,249)	GCID 20110242 approval to execute 90 day job vacancy (\$770,045). GCID 20120528 2012 Mid year adjustment \$10,796.
Working Capital Reserve	2,567,968	3,404,681	836,713	GCID 20110242 approval to execute 90 day job vacancy \$816,592. GCID 20120528 2012 Mid year adjustment \$20,121.
<i>Subtotal</i>			30,551	
Fleet Management Fund (610)				
Support Services	5,937,128	5,913,463	(23,665)	GCID 20110242 approval to execute 90 day job vacancy (\$23,100). GCID 20120528 2012 Mid year adjustment (\$565).
Working Capital Reserve	-	210,046	210,046	GCID 20110242 approval to execute 90 day job vacancy \$14,321. GCID 20120528 2012 Mid year adjustment \$195,725.
<i>Subtotal</i>			186,381	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Group Self-Insurance Fund (605)				
Human Resources	43,630,471	43,899,272	268,801	GCID 20120528 2012 Mid year adjustment \$268,801.
<i>Subtotal</i>			268,801	
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). GCID 2011097 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	-	369,987	369,987	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).
<i>Subtotal</i>			82,067	
Total Appropriation Budget Adjustments			\$ 13,688,370	

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS
BL044-12	Property for Sale 1.873 +/- acres of land with a house – 705 Alcovy Forest Drive	DOSS	Revenue	\$89,100.00	9/13/2012	Bids have been extended four times in an effort to secure a valid bid.
BL047-12	Purchase Duty and Training Ammunition on an Annual Contract	Police	001 General Fund	\$180,000.00	6/15/2012	Anticipated to BOC September - October 2012
BL060-12	Hermitage Plantation Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$870,000.00	6/13/2012	Anticipated to BOC Agenda 8/21/2012
BL061-12	Forest Vale, Pebble Creek and Johnson Estates Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,000,000.00	6/19/2012	Anticipated to BOC Agenda 8/21/2012
BL063-12	Lawrenceville Branch Library Roof Replacement	DOSS	300-304 Capital Project Fund	\$279,000.00	8/14/2012	Anticipated to BOC October 2012
BL064-12	Camp Branch Road 48" Water Main Relocation/Culvert Replacement	DWR	501 Water and Sewer Operating Fund	\$556,000.00	6/20/2012	Anticipated to BOC Agenda 8/21/2012
BL065-12	East Park Place Sanitary Sewer Replacement Project	DWR	501 Water and Sewer Operating Fund	\$468,500.00	6/26/2012	Anticipated to BOC Agenda 8/21/2012
BL069-12	Gwinnett County Fleet Management DEF Dispenser Installation	DOSS	300-304 Capital Project Fund	\$120,000.00	6/19/2012	Anticipated to BOC Agenda 8/21/2012
BL073-12	Paper Mill Road Gravity Sewer Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$253,465.00	6/25/2012	Anticipated to BOC Agenda 8/21/2012
BL074-12	Camelot Woods Drive Storm Water Drainage Improvement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$352,000.00	7/10/2012	Anticipated to BOC September 2012
BL076-12	Purchase of Concealable Soft Body Armor on an Annual Contract	Police Sheriff Corrections	001 General Fund	\$263,680.15	7/9/2012	Anticipated to BOC September 2012
BL077-12	Beaver Ruin Pump Station Influent Channels Rehab Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$493,188.87	7/11/2012	Anticipated to BOC Agenda 8/21/2012
BL079-12	Shoal Creek Filter Plant New Driveway and Security Gate to Stewart Road	DWR	504 Water & Sewer Renewal & Extension Fund	\$160,000.00	7/19/2012	Evaluating
BL080-12	Purchase of Personal Protective Equipment for a CBRN Environment on an Annual Contract	Police	001-General Fund 071-Police Special-Treasury	\$87,000.00	6/29/2012	Anticipated to BOC Agenda 8/21/2012
BL083-12	Bethesda Park Parking Lot Resurfacing and Storm Drainage Improvements	DOCS	317 2005 SPLOST Fund	\$400,000.00	7/19/2012	Anticipated to BOC Agenda 8/21/2012

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS
BL084-12	Provide Painting, Pressure Washing, and Handyman Services on an Annual Contract	DOCS DOSS	302 Community Services Capital Project Fund 001 General Fund 665 Administrative Support Fund 303 General Govt Capital Project Fund	\$425,000.00	7/18/2012	Anticipated to BOC Agenda 9/4/2012
BL085-12	Comprehensive Materials and Field Testing Services on an Annual Contract	DOCS DOSS DOT DWR	302 Capital Project Fund 303 Capital Project Fund 317 2005 SPLOST Fund 318 2009 SPLOST Fund 501 Water and Sewer Operating Fund 504 Water & Sewer Renewal & Extension Fund 591 Stormwater Renewal & Extension Fund	\$4,000,000.00	7/16/2012	Anticipated to BOC October 2012
BL086-12	Kitchen Creek Stream Restoration at Best Friend Park	DWR	504 Water & Sewer Renewal & Extension Fund	\$437,500.00	8/1/2012	Anticipated to BOC September 2012
BL087-12	Fabrication & Installation of Plastic Lumber Signage on an Annual Contract	DOCS	302 Capital Project Fund 317 2005 SPLOST Fund	\$100,000.00	8/15/2012	Anticipated to BOC October 2012
BL089-12	Pond Ridge Trail Water Main Replacement	DWR	504 Water & Sewer Renewal & Extension Fund	\$139,915.00	8/14/2012	Anticipated to BOC September 2012
BL090-12	Meadow Creek Pump Station Decommissioning	DWR	504 Water & Sewer Renewal & Extension Fund	\$75,000.00	8/15/2012	Anticipated to BOC September 2012
BL091-12	Wynterset Lakes Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$369,239.00	8/21/2012	Anticipated to BOC October 2012
BL092-12	Electrical Safety Modifications for Twenty Wastewater Pump Stations-CP2 Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$348,000.00	8/29/2012	Anticipated to BOC October 2012
BL093-12	Windscape Village Lane Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$250,000.00	8/30/2012	Anticipated to BOC October 2012
BL094-12	Purchase of Phosphate Corrosion Inhibitor on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$800,000.00	8/2/2012	Conducting Sample Trials Anticipated to BOC September 2012
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.

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS
BL097-12	Meter Reading Services on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$2,300,000.00	8/13/2012	Anticipated to BOC October 2012
BL099-12	Construction of a Pump Station Maintenance Building	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,100,000.00	9/18/2012	Anticipated to BOC November 2012
RP003-12	Provide State Lobbying and Governmental Affairs Services	DOT	665 Administrative Support Fund 001 General Fund	\$125,000.00	4/4/2012	Anticipated to BOC Agenda 9/4/2012
RP005-12	DWR's Consultant Demand Professional Services on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$17,000,000.00	5/24/2012	Anticipated to BOC Agenda 9/18/2012 W & S Authority must approve 9/17/2012
RP006-12	Employee Retirement Investment Advisory and Consulting Services on an Annual Contract	DOFS	Retirement Plans Management Committee (RPMC)	RPMC	4/19/2012	BOC approval not required To be awarded by RPMC
RP011-12	Purchase and Installation of Video Surveillance, Monitoring, and Recording Equipment	DOSS	300-304 Capital Project Fund	\$545,947.42	6/12/2012	Anticipated to BOC Agenda 9/4/2012
RP012-12	Purchase of a Swift Water Rescue Vehicle	Fire	318 2009 SPLOST Fund	\$330,750.00	7/10/2012	Anticipated to BOC 10/2/2012
RP014-12	Banking Services on an Annual Contract	DOFS	001 General Fund 316 2001 SPLOST Fund 317 2005 SPLOST Fund	\$360,000.00	7/10/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews
RP015-12	Business Objects BI On-Demand Professional Services on an Annual Contract	I/TS	300-304 Capital Project Fund	\$100,000.00	7/24/2012	Anticipated to BOC September 2012
RP016-12	Disaster Debris Removal, Reduction, Disposal, and Other Emergency Debris Related Services on an Annual Contract	DOT	Multiple funding sources including FEMA; based on emergency	On-Demand based on utilization	8/9/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews
RP017-12	Workers Compensation Claims Administration Services on an Annual Contract	HR	604 Workers Compensation Fund	\$150,000.00	7/20/2012	Anticipated to BOC October 2012
RP019-12	Condition Assessment of Sewer Force Mains	DWR	501 Water and Sewer Operating Fund	\$5,000,000.00	8/28/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews
RP020-12	Provision of Design and Construction Document Development for the Cedars Road Park and Ride/Bus Facility	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,136,361.25	8/27/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews
RP021-12	South Gwinnett Pump Station and Force Main Improvements – Phase II	DWR	504 Water & Sewer Renewal & Extension Fund	\$7,125,000.00	9/13/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS
RP020-12	Provision of Design and Construction Document Development for the Cedars Road Park and Ride/Bus Facility	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,136,361.25	8/27/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews
RP021-12	South Gwinnett Pump Station and Force Main Improvements – Phase II	DWR	504 Water & Sewer Renewal & Extension Fund	\$7,125,000.00	9/13/2012	Anticipated to BOC October - November 2012 Contingent on scoring and interviews

GWINNETT COUNTY, GEORGIA

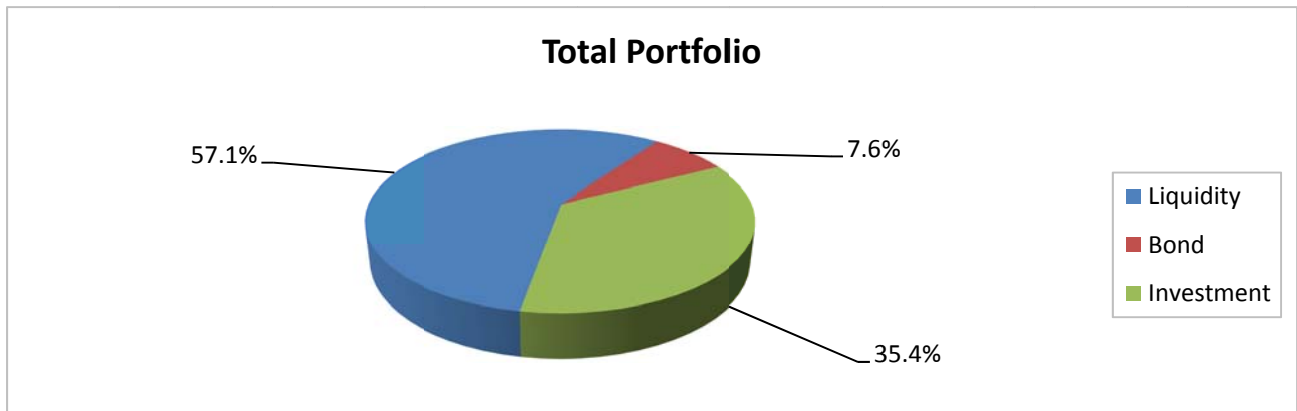
Investment Update as of June 30, 2012

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Financial Position as of June 30th

Currently, the County manages \$844.2 million in cash and investments representing the Total Portfolio value. This includes funds in both the operating and capital budgets managed by staff in Financial Services. For tracking purposes, the Total Portfolio is broken into three (3) sub-portfolios. The nominal values at June 30, 2012 were:

Liquidity	\$481,721,792
Bond	63,934,695
Investment	298,574,189
Total	\$844,230,676



As expected, the Total Portfolio has declined from the March 31, 2012 value of \$940,182,821. The reduced amount represents the normal cash outflows for the 2nd quarter for the County. The Total Portfolio balance traditionally declines during the first three (3) quarters of the County's fiscal year as the majority of cash inflow does not occur until the fourth quarter via the property tax billing process.

The Liquidity Portfolio currently earns about 0.2821% interest annually. Due to proactive management, this rate exceeds the established benchmark by more than 0.11975% at June 30, 2012. Funds in the Liquidity Portfolio are placed with the State Local Government Investment Pool (61.1%), various CDs (21.9%), non-interest-bearing checking accounts (12.0%), and savings accounts (4.9%).

Bond Portfolio funds are invested in the State Local Government Investment Pool (GA1) and the Bank of New York/Mellon serves as bond custodian. The investment of these funds is designated by bond covenants. The Bond Portfolio totaled \$63,934,695 at June 30, 2012 and represented 7.6% of the Total Portfolio.

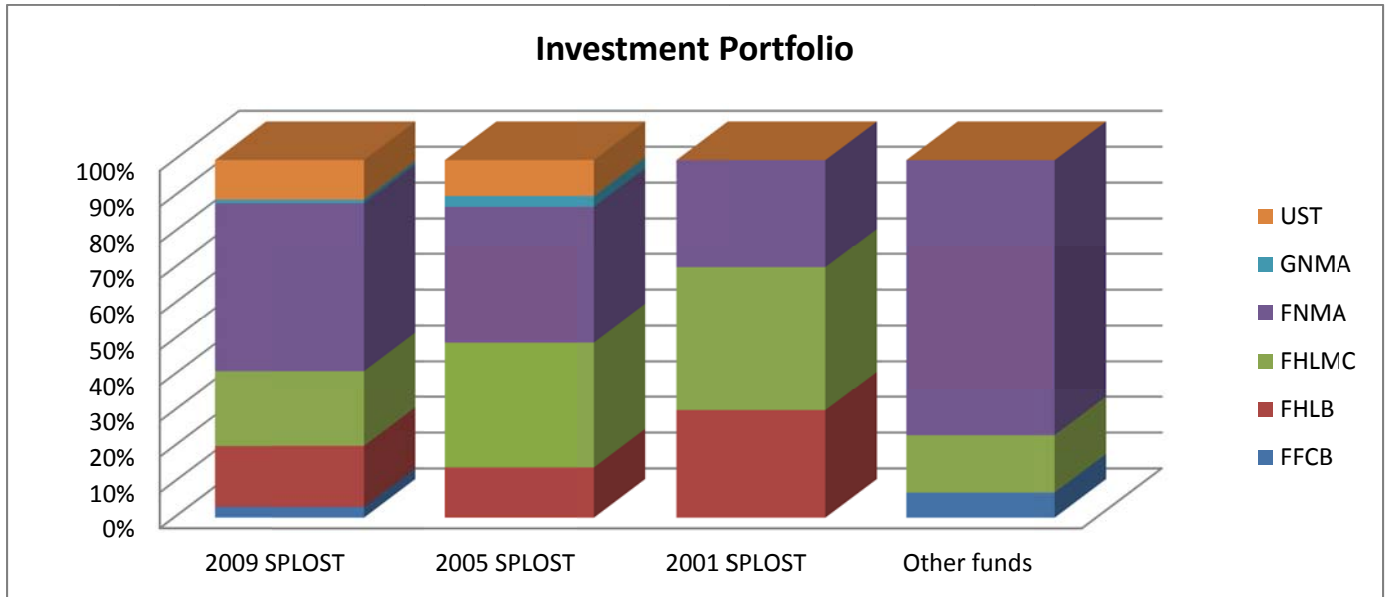
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Investment Update as of June 30, 2012

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Investment securities held for the 2001, 2005 and 2009 SPLOST Programs and various operating funds totaled \$298,574,189 at June 30, 2012, or 35.4% of the Total Portfolio.

As of June 30, 2012, bank and investment income earned among all funds totaled \$2,727,832, and of this total, sales tax funds earned \$1,509,562.



As of June 30, 2012, Atlanta Capital Management managed 2005 and 2009 SPLOST funds with a total market value of \$96,560,478. The first quarter's management fees equaled \$24,063 and management fees totaling \$114,500 were paid to this manager in 2011.

Future Actions

Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, we have increased the percentage of funds in the Investment Portfolio allocated to federal agency and treasury securities to increase overall portfolio yield.

Staff actively seeks out investment opportunities that adhere to a fiduciary responsibility to protect public funds and to prudently manage cash and investments to achieve the investment objectives of safety, liquidity, compliance and return.

GWINNETT COUNTY, GEORGIA

Investment Update as of June 30, 2012

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