



gwinnettcounty



Gwinnett County, Georgia
Financial Status Report
for the period ended
March 31, 2013 (unaudited)



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M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator

Maria B. Woods
Director of Financial Services

DATE: April 15, 2013

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

This report, which includes unaudited information for the fiscal year through March 2013, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding the status of budgeted and actual revenues and expenditures/expenses.

This report includes:

| | |
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| Executive Summary | Page 2 |
| Financial Summaries by Fund | Page 11 |
| Non-departmental Budget Transfers Schedule | Page 48 |
| Inter-fund Transfers – All Funds Schedule | Page 50 |
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Executive Summary

The 2012 external audit process is currently underway and will continue through mid-May. Representatives from Mauldin & Jenkins CPA have been on-site conducting the audit since early February. The County plans to complete the Comprehensive Annual Financial Report in May, and a briefing with the Board of Commissioners is scheduled for June 4, 2013.

The 2013 Budget Document was completed in early April. The document serves as a policy document, financial plan, operations guide, and communications device. Gwinnett County's 2013 Budget Document is available online at www.gwinnettbudget.com.

The Tax Commissioner's Office continues to monitor 2012 tax collection rates and reports a 98.34 percent collection rate through the end of March. The Tax Commissioner's Office continues delinquent collection activities for accounts with remaining balances.

Notices of Current Assessment for the 2013 tax year for most residential and commercial properties were issued on April 5, 2013. Not included in this batch were the Notices for properties within the City of Buford and notices for properties where the appeal is either still open or was not finalized until after January 1, 2013. These Notices will be issued Wednesday, April 17, 2013. Notices of Assessment for Personal Property consisting of boats, airplanes and business equipment will be issued in mid-May. Property owners have 45 days from the date of the assessment notice to appeal. For information about the appeals process, see the [Tax Assessor's Office](#) Web page.

Assessment notices are required by law to present an estimated tax amount based upon assessed value. The estimated tax amount is calculated using the prior year's property tax millage rates for each taxing authority. For 2013 this is further complicated in that the new service districts will change how property taxes are billed this year, thereby creating an even greater discrepancy between the tax bill and assessment notice. A millage rate will be associated with each of the new service districts, and rates will depend upon a property's location. As a result, residents' actual tax bills may be more or less than the estimates provided on assessment notices. Commissioners will set the millage rate for property taxes this summer.

As a result of the sequestration order, the Federal Aviation Administration (FAA) announced on March 22, 2013 that it will cease federal funding for 149 air traffic control towers across the country including the Briscoe Field Air Traffic Control Tower in Gwinnett County, despite the County's efforts to appeal this decision. FAA funding to all 149 towers is scheduled to stop on June 15, 2013.

The sequestration order may also potentially impact the County's Department of Housing and Urban Development (HUD) grants. Because the County budgeted HUD awards conservatively, the impact of the reductions is expected to be minimal. HUD awaits release of its fiscal year 2013 allotment from the Office of Management and Budget (OMB). Upon release of the allotment, HUD will determine award levels for its grantees.

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

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

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

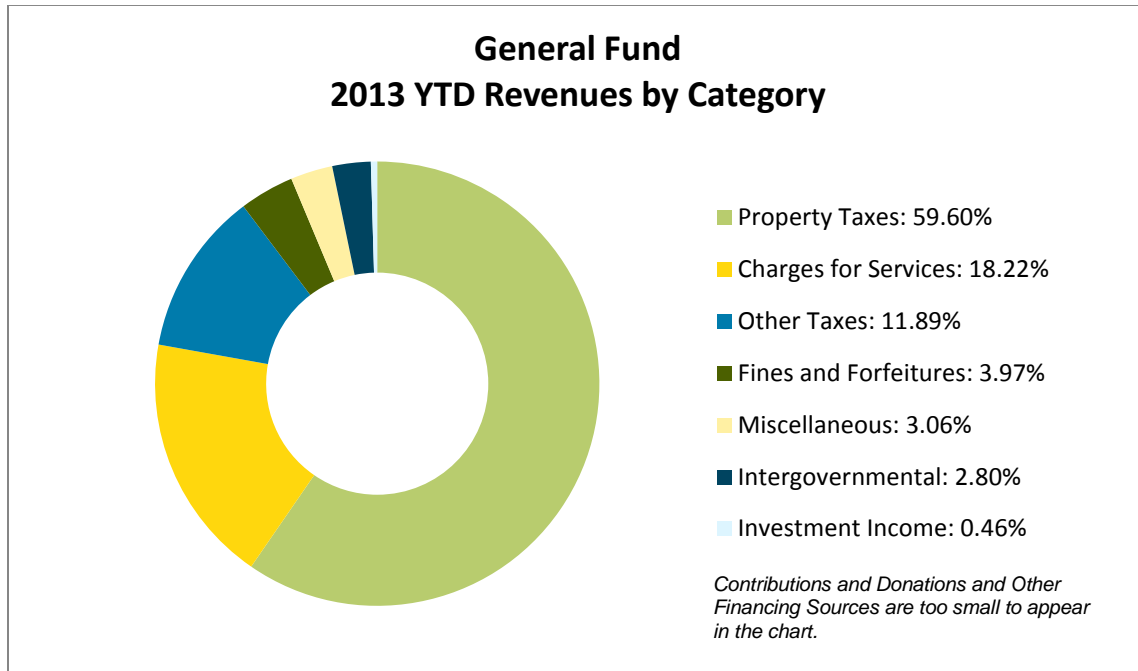
The 2012 reconciliation of payments to the cities and 2013 estimated payments to cities providing E-911 dispatch services are included on page 60 of this report. While the 2012 activity was accounted for in the prior fiscal year, we are providing this final summary to close out this activity after the cities' 2012 expenses were audited.

The agenda item for the approval of this report includes a request to amend the 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental payments to cities. The adopted budget was \$2.5 million, and this amendment is requested based on the cities' 2013 budget requests approved by the 911 Advisory Committee. Upon approval, this amendment will be reflected in April's report.

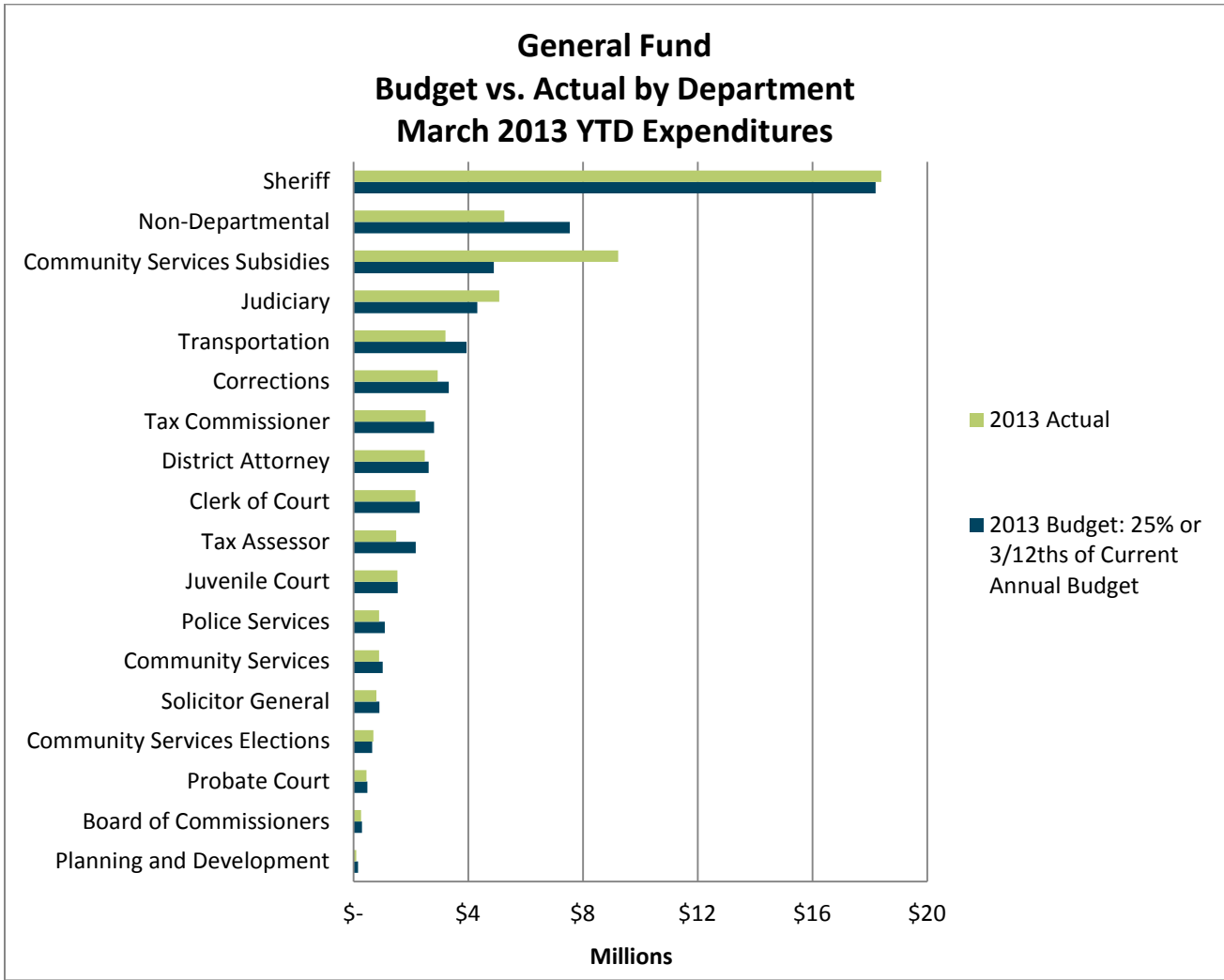
In fiscal year 2013, the County changed the layout of the fund statements to include prior year actual results for most funds. Funds that are new or that have changed significantly in 2013 do not include prior year data. For more information regarding prior year data, please refer to the County's [Your Money](#) Web page.

General Fund (page 11)

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



Current year motor vehicle taxes and prior year property taxes make up nearly 60 percent of year-to-date revenues in the General Fund. Property taxes for 2013 will be billed and collected later in the year.



Non-departmental actual and budgeted expenditures in the graph above exclude a one-time transfer in the amount of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown on page 12 of this report.

Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary. Additionally, Motor Vehicle Ad Valorem taxes are based on the previous year's millage rate and the current year's digest. The new service districts' initial millage rates will be established in 2013. In accordance with the SDS agreement, the amount currently budgeted as a Motor Vehicle Contribution is an estimate of the new service districts' proportionate share of the General Fund motor vehicle taxes. The budget will be reconciled and expended after the County's millage rates are adopted this summer.

While Sheriff expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed, they remain in line with historical spending trends for this time of year. The main reason for the overage is the prepayment of annual professional services related to inmate medical expenditures.

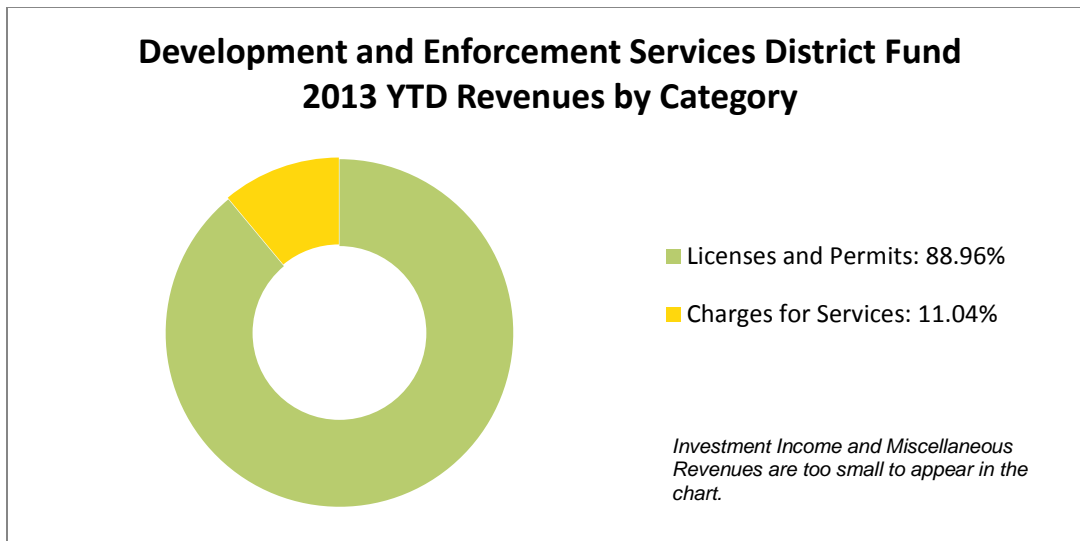
Community Services Subsidies are significantly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Subsidy payments are generally paid quarterly. In anticipation of the second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

Judiciary expenditures are over budget through the end of March. Funds are transferred from non-departmental reserves on a quarterly basis at the beginning of the quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual to budget usage.

Community Services Elections are slightly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to an annual maintenance contract for election equipment that was paid in January.

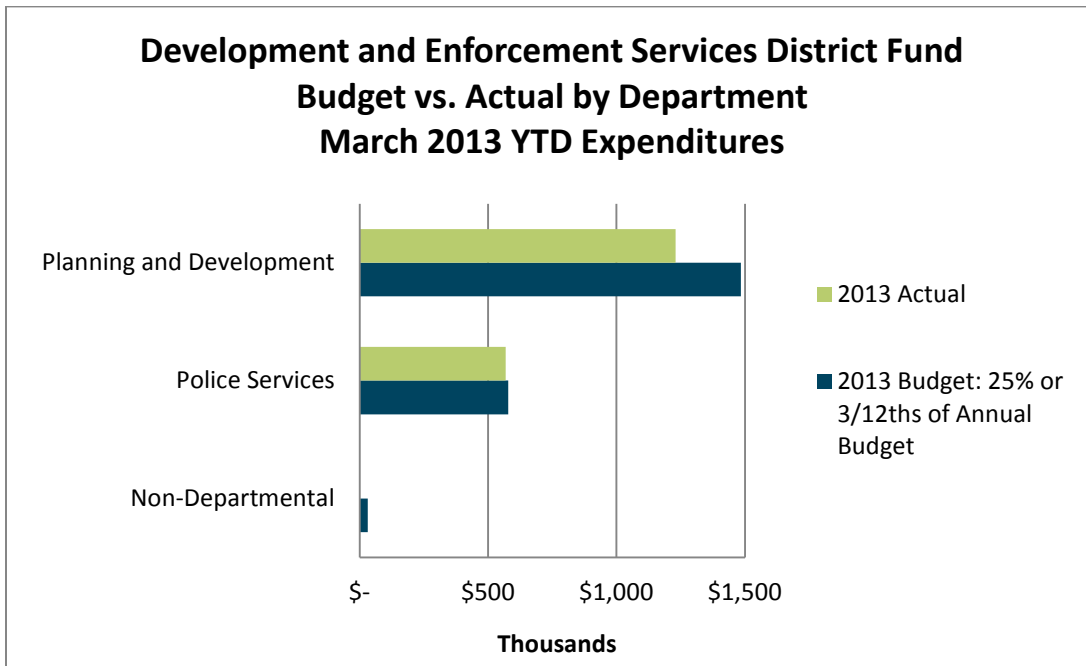
Development and Enforcement Services District Fund (page 14)

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



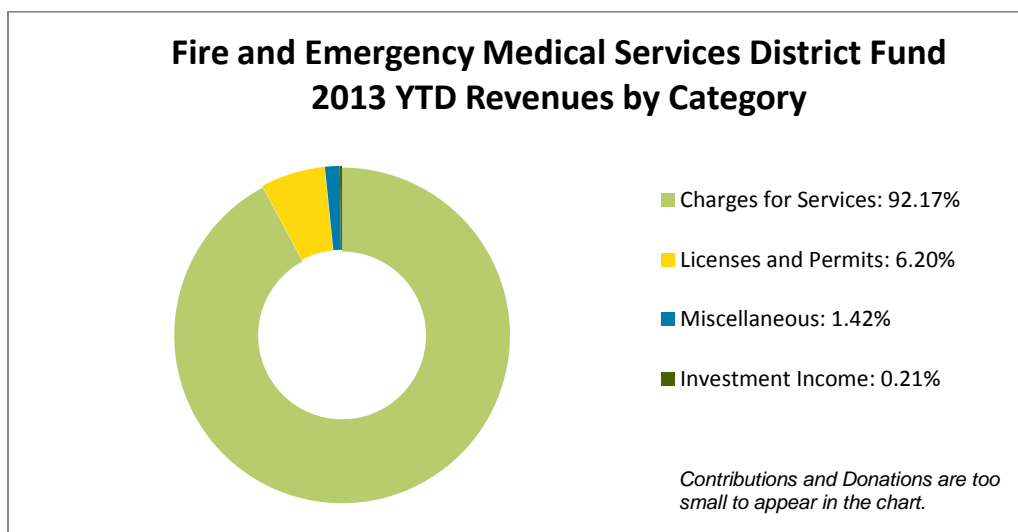
To more accurately reflect the activity within this fund, the chart excludes a one-time transfer-in to establish a 3-month reserve in the amount of \$2,859,512.

Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when property taxes are collected.



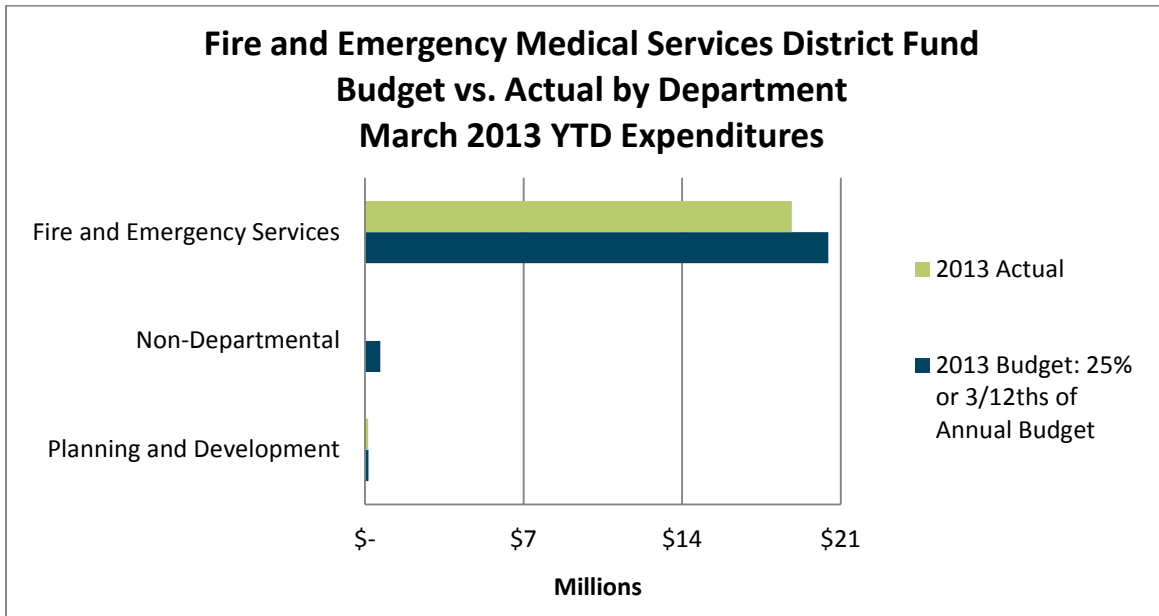
Fire and Emergency Medical Services District Fund (page 15)

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



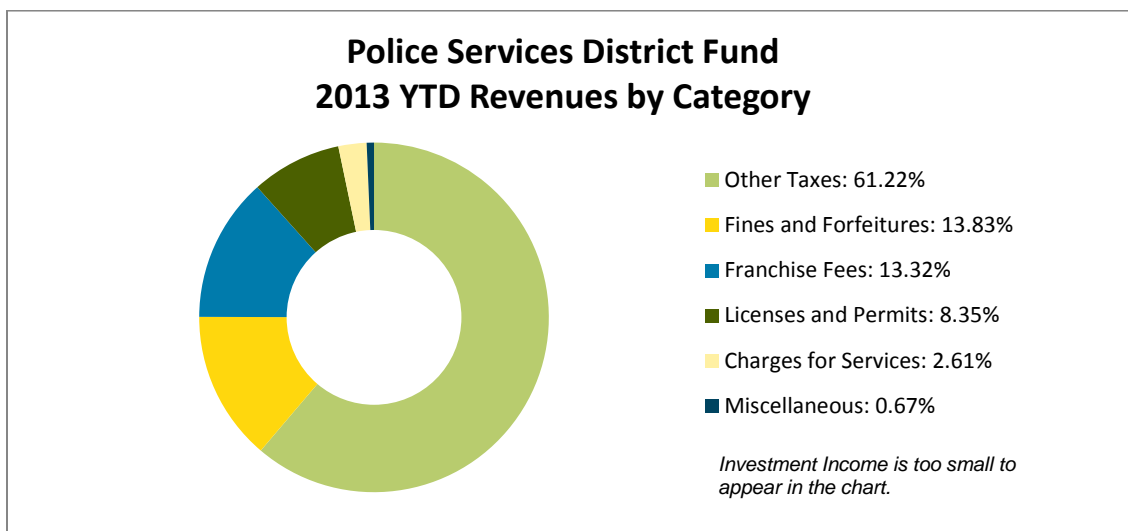
To more accurately reflect the activity within this fund, the chart above excludes a one-time transfer-in to establish a 3-month reserve in the amount of \$20,769,989.

Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart on the previous page, the main revenue source will shift to property taxes later in the year when property taxes are collected.



Police Services District Fund (page 17)

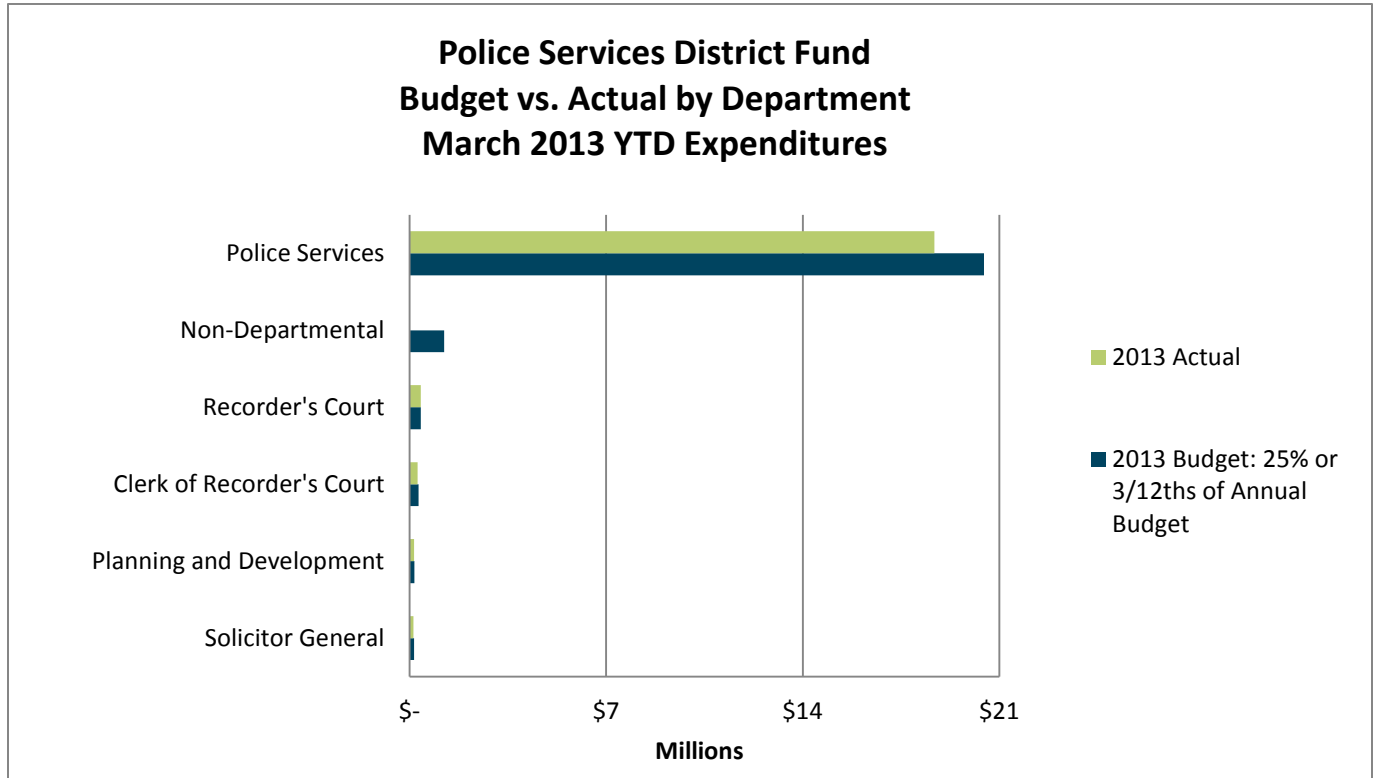
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

Although current year-to-date revenues collected are primarily from franchise fees and other taxes, as shown in the chart on the previous page, the main revenue source will shift to property taxes later in the year when property taxes are collected.

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



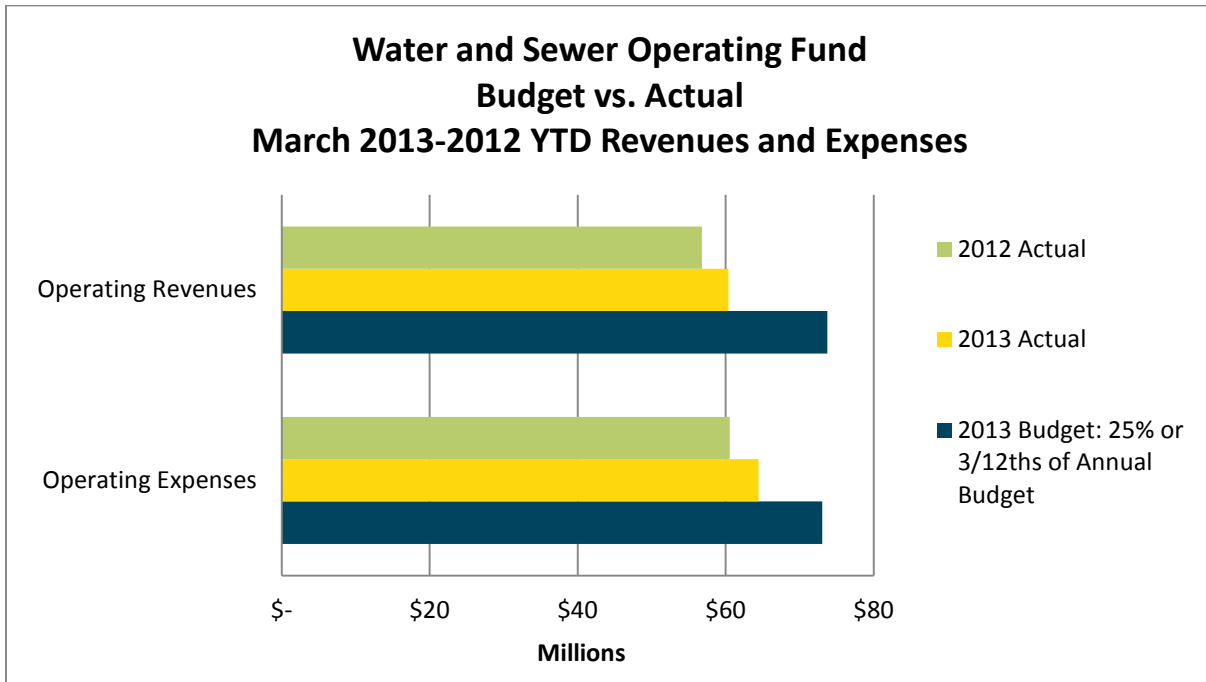
Other Funds

As planned, 95 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 13) has been expended due to the optional redemption of the callable maturities on January 2, 2013. These bonds, in their entirety, were redeemed using both the 2012 refunding escrow and available cash within the General Obligation Bond Debt Service Fund. The refunding process and redemption reduced the par outstanding from \$44,705,000 to \$22,500,000 and shortened the final maturities of the original 2003 General Obligation bonds by four years.

The Risk Management Fund (page 46) currently shows expenditures at approximately 25 percent over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to annual insurance premiums that are paid in January.

Water and Sewer Operating Fund (page 41)

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 2012 by approximately \$3.6 million. The year-over-year increase in revenues is primarily attributable to increases in Retail Sewer, System Development Charge, and Retail Water revenues. The increases were partially offset by decreases in Refund/Rebate, Water Reconnect fee, Water Wholesale, and Sewer Assessment revenues.

System Development Charge revenues in the Water and Sewer Operating Fund continue to be reported at higher levels than 2012. Year-to-date revenues are nearly \$1.8 million greater than this time last year. These revenues represent fees paid by developers to receive access to the water and sewerage system.

Year-to-date Water and Sewerage operating expenses are up approximately \$3.9 million when compared to March 2012. The year-over-year increase in expenses is mainly due to increases in the Transfer to Renewal and Extension and Debt Service expenses. The increases were partially offset by decreases in Personnel Services and Industrial Repair & Maintenance. Based on the percentage of the fiscal year that has lapsed, Water and Sewer Fund revenues are approximately \$13.4 million less than budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Expenses are approximately \$8.6 million less than budget. This variance is due primarily to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses this time of year are lower when compared to the summer months when demand increases.

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GENERAL FUND (001)

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

| | FY 2013 | | | |
|---|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget |
| Estimated Fund Balance January 1 | \$ 172,602,753 | \$ 172,602,753 | \$ 172,602,753 | |
| Revenues: | | | | |
| Taxes | \$ 204,749,308 | \$ 204,749,308 | \$ 14,312,701 | 6.99% |
| Intergovernmental | 3,097,585 | 3,097,585 | 559,386 | 18.06% |
| Charges for Services | 26,651,171 | 26,651,171 | 3,647,394 | 13.69% |
| Fines and Forfeitures | 5,247,479 | 5,247,479 | 795,439 | 15.16% |
| Investment Income | 319,511 | 319,511 | 91,630 | 28.68% |
| Contributions and Donations | 30,000 | 30,000 | 8,587 | 28.62% |
| Miscellaneous | 1,490,450 | 1,490,450 | 613,345 | 41.15% |
| Other Financing Sources | 199,539 | 199,539 | 41,250 | 20.67% |
| Total Revenues without Use of Fund Balance | 241,785,043 | 241,785,043 | 20,069,732 | 8.30% |
| Use of Fund Balance | 42,636,693 | 42,440,942 | - | 0.00% |
| TOTAL REVENUES | \$ 284,421,736 | \$ 284,225,985 | \$ 20,069,732 | 7.06% |
| Appropriations: | | | | |
| Board of Commissioners | \$ 1,193,826 | \$ 1,193,826 | \$ 268,713 | 22.51% |
| Tax Assessor | 8,605,360 | 8,662,613 | 1,492,694 | 17.23% |
| Tax Commissioner | 11,070,281 | 11,236,947 | 2,516,425 | 22.39% |
| Transportation | 15,783,712 | 15,745,281 | 3,205,857 | 20.36% |
| Planning and Development | 639,345 | 639,345 | 91,967 | 14.38% |
| Police Services | 4,413,101 | 4,376,883 | 890,291 | 20.34% |
| Corrections | 13,329,003 | 13,290,214 | 2,937,820 | 22.11% |
| Community Services | 4,089,393 | 4,066,827 | 890,380 | 21.89% |
| Community Services Subsidies: | | | | |
| Atlanta Regional Commission | 816,100 | 816,100 | 412,550 | 50.55% |
| Board of Health | 1,489,896 | 1,489,896 | 744,948 | 50.00% |
| Coalition for Health and Human Services | 55,074 | 55,074 | 27,537 | 50.00% |
| Department of Family and Children's Services | 371,768 | 371,768 | 185,884 | 50.00% |
| Forestry | 9,549 | 9,549 | 9,549 | 100.00% |
| Indigent Medical | 225,000 | 225,000 | 112,500 | 50.00% |
| Library In-House Services | 735,199 | 735,199 | 167,810 | 22.83% |
| Library Subsidy | 15,118,068 | 15,118,068 | 7,184,034 | 47.52% |
| Mental Health | 768,297 | 768,297 | 384,148 | 50.00% |
| Total Community Services Subsidies | 19,588,951 | 19,588,951 | 9,228,960 | 47.11% |
| Community Services - Elections | 2,626,137 | 2,626,137 | 696,997 | 26.54% |
| Juvenile Court | 5,933,166 | 6,171,166 | 1,532,956 | 24.84% |
| Sheriff | 71,209,915 | 71,484,915 | 18,168,967 | 25.42% |
| Immigration Customs Enforcement | 1,310,531 | 1,310,531 | 235,068 | 17.94% |
| Clerk of Court | 9,205,726 | 9,205,726 | 2,159,381 | 23.46% |
| Judiciary | 15,614,527 | 17,274,527 | 5,076,794 | 29.39% |
| Probate Court | 1,930,924 | 1,948,424 | 453,394 | 23.27% |
| District Attorney | 10,480,189 | 10,480,189 | 2,485,565 | 23.72% |
| Solicitor General | 3,608,983 | 3,613,983 | 802,581 | 22.21% |

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GENERAL FUND (001) continued

| | FY 2013 | | | |
|--|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget |
| Non-Departmental: | | | | |
| Compensation Reserve | 579,265 | 579,265 | - | 0.00% |
| Contingency | 1,510,027 | 1,276,361 | - | 0.00% |
| Contribution to Capital | 2,246,329 | 2,246,329 | 561,582 | 25.00% |
| Contribution to Transit | 2,765,574 | 2,765,574 | 691,393 | 25.00% |
| Grant Match | 200,000 | 200,000 | - | 0.00% |
| Gwinnett Hospital Authority | 1,000,000 | 1,000,000 | 1,000,000 | 100.00% |
| Inmate Housing Reserve | 100,000 | 100,000 | - | 0.00% |
| Prisoner Medical Reserve | 2,000,000 | 1,675,000 | - | 0.00% |
| Judicial Reserve | 200,000 | 200,000 | - | 0.00% |
| Medical Examiner | 1,191,293 | 1,191,293 | 491,716 | 41.28% |
| Other Miscellaneous | 391,774 | 391,774 | 46,808 | 11.95% |
| Pauper Burial | 90,000 | 90,000 | 53,650 | 59.61% |
| Partnership Gwinnett | 500,000 | 500,000 | - | 0.00% |
| Fuel/Parts Reserve | 100,000 | 100,000 | - | 0.00% |
| Indigent Defense Reserve | 6,000,000 | 4,698,500 | - | 0.00% |
| Court Reporters Reserve | 2,000,000 | 1,525,000 | - | 0.00% |
| Court Interpreters Reserve | 565,000 | 421,000 | - | 0.00% |
| Other Governmental Agencies | 250,000 | 250,000 | 1,478 | 0.59% |
| Motor Vehicle Contributions | 8,518,018 | 8,518,018 | - | 0.00% |
| Contribution to Service District Funds | 51,129,401 | 51,129,401 | 51,129,401 | 100.00% |
| 800 MHZ Maintenance | 2,451,985 | 2,451,985 | 2,409,997 | 98.29% |
| Total Non-Departmental | 83,788,666 | 81,309,500 | 56,386,025 | 69.35% |
| TOTAL APPROPRIATIONS | \$ 284,421,736 | \$ 284,225,985 | \$ 109,520,835 | 38.53% |
| | | | | |
| Projected Fund Balance December 31 | \$ 129,966,060 | \$ 130,161,811 | | |
| | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 83,151,650 | |

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

| | FY 2013 | | | | FY 2012 | |
|--|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 28,899,351 | \$ 28,899,351 | \$ 28,899,351 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 5,683,063 | \$ 5,683,063 | \$ 241,470 | 4.25% | \$ 275,901 | 5.07% |
| Intergovernmental | 18,817 | 18,817 | 3,204 | 17.03% | 1,952 | 10.37% |
| Investment Income | 21,244 | 21,244 | 5 | 0.02% | 6,980 | 31.37% |
| Other Financing Sources | 35,286 | 35,286 | - | 0.00% | - | 0.00% |
| Total Revenues without Use of Fund Balance | 5,758,410 | 5,758,410 | 244,679 | 4.25% | 284,833 | 5.20% |
| Use of Fund Balance | 19,814,419 | 19,814,419 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 25,572,829 | \$ 25,572,829 | \$ 244,679 | 0.96% | \$ 284,833 | 5.20% |
| Appropriations: | | | | | | |
| Debt Service | \$ 25,572,829 | \$ 25,572,829 | \$ 24,479,705 | 95.73% | \$ 4,327,909 | 82.80% |
| TOTAL APPROPRIATIONS | \$ 25,572,829 | \$ 25,572,829 | \$ 24,479,705 | 95.73% | \$ 4,327,909 | 78.94% |
| Projected Fund Balance December 31 | \$ 9,084,932 | \$ 9,084,932 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 4,664,325 | | | |

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

| | FY 2013 | | | |
|---|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget |
| Estimated Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Taxes | \$ 5,487,822 | \$ 5,487,822 | \$ - | 0.00% |
| Licenses and Permits | 2,381,824 | 2,381,824 | 827,030 | 34.72% |
| Charges for Services | 336,730 | 336,730 | 102,638 | 30.48% |
| Investment Income | 3,000 | 3,000 | 901 | 30.03% |
| Miscellaneous | - | - | 1,556 | - |
| Other Financing Sources | 677,996 | 677,996 | - | 0.00% |
| Operating Transfer In - 3 Month Reserve | 2,859,512 | 2,859,512 | 2,859,512 | 100.00% |
| TOTAL REVENUES | \$ 11,746,884 | \$ 11,746,884 | \$ 3,791,637 | 32.28% |
| Appropriations: | | | | |
| Planning and Development | \$ 5,964,351 | \$ 5,935,541 | \$ 1,229,607 | 20.72% |
| Police Services | 2,342,920 | 2,311,381 | 568,104 | 24.58% |
| Non-Departmental | 125,000 | 125,000 | - | 0.00% |
| Total Appropriations without Contribution to Fund Balance | 8,432,271 | 8,371,922 | 1,797,711 | 21.47% |
| Contribution to Fund Balance | 3,314,613 | 3,374,962 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 11,746,884 | \$ 11,746,884 | \$ 1,797,711 | 15.30% |
| Projected Fund Balance December 31 | \$ 3,314,613 | \$ 3,374,962 | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,993,926 | |

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

| | FY 2013 | | | |
|---|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget |
| Estimated Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Taxes | \$ 65,285,292 | \$ 65,285,292 | \$ - | 0.00% |
| Licenses and Permits | 778,373 | 778,373 | 167,050 | 21.46% |
| Charges for Services | 13,850,660 | 13,850,660 | 2,484,377 | 17.94% |
| Investment Income | 33,750 | 33,750 | 5,703 | 16.90% |
| Contributions and Donations | - | - | 175 | - |
| Miscellaneous | 35,400 | 53,164 | 38,157 | 71.77% |
| Other Financing Sources | 5,406,582 | 5,406,582 | - | 0.00% |
| Operating Transfer In - 3 Month Reserve | 20,769,889 | 20,769,889 | 20,769,889 | 100.00% |
| TOTAL REVENUES | \$ 106,159,946 | \$ 106,177,710 | \$ 23,465,351 | 22.10% |
| Appropriations: | | | | |
| Planning and Development | \$ 597,429 | \$ 597,429 | \$ 142,849 | 23.91% |
| Fire and Emergency Services | 81,767,134 | 81,784,898 | 18,834,194 | 23.03% |
| Non-Departmental | 2,715,000 | 2,715,000 | - | 0.00% |
| Total Appropriations without Contribution to Fund Balance | 85,079,563 | 85,097,327 | 18,977,043 | 22.30% |
| Contribution to Fund Balance | 21,080,383 | 21,080,383 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 106,159,946 | \$ 106,177,710 | \$ 18,977,043 | 17.87% |
| Projected Fund Balance December 31 | \$ 21,080,383 | \$ 21,080,383 | | |
| Estimated Fund Balance as of Report Date | | | \$ 4,488,308 | |

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

| | FY 2013 | | | |
|--|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget |
| Estimated Fund Balance January 1 | \$ 820,000 | \$ 820,000 | \$ 820,000 | |
| Revenue: | | | | |
| Investment Income | \$ 1,200 | \$ 1,200 | \$ - | 0.00% |
| Total Revenues without Use of Fund Balance | 1,200 | 1,200 | - | 0.00% |
| Use of Fund Balance | 15,600 | 15,600 | - | 0.00% |
| TOTAL REVENUES | \$ 16,800 | \$ 16,800 | \$ - | 0.00% |
| Appropriations: | | | | |
| Loganville Emergency Medical Services | \$ 16,800 | \$ 16,800 | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 16,800 | \$ 16,800 | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 804,400 | \$ 804,400 | | |
| Estimated Fund Balance as of Report Date | | | \$ 820,000 | |

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POLICE SERVICES DISTRICT FUND (106)

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

| | FY 2013 | | | % Actual to Current Budget |
|---|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | |
| Estimated Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Taxes | \$ 46,847,668 | \$ 46,847,668 | \$ 8,561,870 | 18.28% |
| Insurance Premium Taxes | 27,984,859 | 27,984,859 | - | 0.00% |
| Licenses and Permits | 4,306,401 | 4,306,401 | 959,205 | 22.27% |
| Charges for Services | 921,463 | 921,463 | 299,353 | 32.49% |
| Fines and Forfeitures | 9,134,646 | 9,134,646 | 1,588,916 | 17.39% |
| Investment Income | 33,750 | 33,750 | 8,564 | 25.37% |
| Miscellaneous | 248,045 | 248,045 | 77,431 | 31.22% |
| Other Financing Sources | 2,051,372 | 2,051,372 | - | 0.00% |
| Operating Transfer In - 3 Month Reserve | 27,500,000 | 27,500,000 | 27,500,000 | 100.00% |
| TOTAL REVENUES | \$ 119,028,204 | \$ 119,028,204 | \$ 38,995,339 | 32.76% |
| Appropriations: | | | | |
| Planning and Development | \$ 697,900 | \$ 697,900 | \$ 161,908 | 23.20% |
| Police Services | 81,749,463 | 81,786,463 | 18,687,767 | 22.85% |
| Recorder's Court | 1,591,586 | 1,622,686 | 407,474 | 25.11% |
| Solicitor General | 672,812 | 672,812 | 139,493 | 20.73% |
| Clerk of Recorder's Court | 1,298,873 | 1,298,873 | 288,436 | 22.21% |
| Non-Departmental | 5,010,636 | 4,942,536 | - | 0.00% |
| Total Appropriations without Contribution to Fund Balance | 91,021,270 | 91,021,270 | 19,685,078 | 21.63% |
| Contribution to Fund Balance | 28,006,934 | 28,006,934 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 119,028,204 | \$ 119,028,204 | \$ 19,685,078 | 16.54% |
| Projected Fund Balance December 31 | \$ 28,006,934 | \$ 28,006,934 | | |
| Estimated Fund Balance as of Report Date | | | \$ 19,310,261 | |

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RECREATION FUND (105)

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

| | FY 2013 | | | | FY 2012 | |
|---|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 14,405,914 | \$ 14,405,914 | \$ 14,405,914 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 23,356,746 | \$ 23,356,746 | \$ 973,963 | 4.17% | \$ 1,001,016 | 4.37% |
| Intergovernmental | 52,810 | 52,810 | 13,342 | 25.26% | 8,132 | 15.40% |
| Charges for Services | 3,935,559 | 3,935,559 | 652,983 | 16.59% | 732,298 | 18.02% |
| Investment Income | 11,250 | 11,250 | 2,162 | 19.22% | 3,598 | 56.84% |
| Contributions and Donations | 4,550 | 4,550 | - | 0.00% | - | 0.00% |
| Miscellaneous | 1,849,471 | 1,849,471 | 524,019 | 28.33% | 427,150 | 25.29% |
| Other Financing Sources | 346,782 | 346,782 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 29,557,168 | \$ 29,557,168 | \$ 2,166,469 | 7.33% | \$ 2,172,194 | 7.57% |
| Appropriations: | | | | | | |
| Community Services | \$ 27,944,567 | \$ 27,849,462 | \$ 5,629,123 | 20.21% | \$ 5,426,562 | 19.10% |
| Support Services | 136,312 | 136,312 | 12,398 | 9.10% | 27,242 | 21.12% |
| Total Appropriations without Contribution to Fund Balance | 28,080,879 | 27,985,774 | 5,641,521 | 20.16% | 5,453,804 | 19.11% |
| Contribution to Fund Balance | 1,476,289 | 1,571,394 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 29,557,168 | \$ 29,557,168 | \$ 5,641,521 | 19.09% | \$ 5,453,804 | 19.00% |
| Projected Fund Balance December 31 | \$ 15,882,203 | \$ 15,977,308 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 10,930,862 | | | |

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SPEED HUMP FUND (003)

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

| | FY 2013 | | | | FY 2012 | |
|---|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 1,146,070 | \$ 1,146,070 | \$ 1,146,070 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 115,904 | \$ 115,904 | \$ 1,306 | 1.13% | \$ 1,378 | 1.20% |
| Investment Income | 1,500 | 1,500 | - | - | - | 0.00% |
| TOTAL REVENUES | \$ 117,404 | \$ 117,404 | \$ 1,306 | 1.11% | \$ 1,378 | 1.19% |
| Appropriations: | | | | | | |
| Transportation | \$ 62,272 | \$ 62,272 | \$ 6,258 | 10.05% | \$ 3,214 | 5.51% |
| Total Appropriations without Contribution to Fund Balance | 62,272 | 62,272 | 6,258 | 10.05% | 3,214 | 5.51% |
| Contribution to Fund Balance | 55,132 | 55,132 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 117,404 | \$ 117,404 | \$ 6,258 | 5.33% | \$ 3,214 | 2.77% |
| Projected Fund Balance December 31 | \$ 1,201,202 | \$ 1,201,202 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,141,118 | | | |

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STREET LIGHTING FUND (002)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 2,992,564 | \$ 2,992,564 | \$ 2,992,564 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 6,961,294 | \$ 6,961,294 | \$ 67,368 | 0.97% | \$ 90,388 | 1.47% |
| Investment Income | 4,500 | 4,500 | - | 0.00% | 894 | 24.61% |
| Total Revenues without Use of Fund Balance | 6,965,794 | 6,965,794 | 67,368 | 0.97% | 91,282 | 1.48% |
| Use of Fund Balance | 456,046 | 456,046 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 7,421,840 | \$ 7,421,840 | \$ 67,368 | 0.91% | \$ 91,282 | 1.32% |
| Appropriations: | | | | | | |
| Transportation | \$ 7,421,840 | \$ 7,421,840 | \$ 1,145,884 | 15.44% | \$ 1,031,008 | 14.90% |
| TOTAL APPROPRIATIONS | \$ 7,421,840 | \$ 7,421,840 | \$ 1,145,884 | 15.44% | \$ 1,031,008 | 14.90% |
| Projected Fund Balance December 31 | \$ 2,536,518 | \$ 2,536,518 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,914,048 | | | |

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AUTHORITY IMAGING FUND (020)

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

| | FY 2013 | | | |
|--|------------------------|---|--------------------------------|-------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget |
| Estimated Fund Balance January 1 | \$ 1,309,410 | \$ 1,309,410 | \$ 1,309,410 | |
| Revenues: | | | | |
| Charges for Services | \$ 832,275 | \$ 832,275 | \$ - | 0.00% |
| Investment Income | 338 | 338 | 323 | 95.56% |
| Total Revenues without Use of Fund Balance | 832,613 | 832,613 | 323 | 0.04% |
| Use of Fund Balance | 1,132,199 | 1,132,199 | - | 0.00% |
| TOTAL REVENUES | \$ 1,964,812 | \$ 1,964,812 | \$ 323 | 0.02% |
| Appropriations: | | | | |
| Clerk of Court | \$ 1,964,812 | \$ 1,964,812 | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 1,964,812 | \$ 1,964,812 | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 177,211 | \$ 177,211 | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,309,733 | |

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CORRECTIONS INMATE FUND (085)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 47,095 | \$ 47,095 | \$ 47,095 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 43,500 | \$ 43,500 | \$ 16,388 | 37.67% | \$ 11,484 | 21.57% |
| Miscellaneous | 6,122 | 6,122 | 1,386 | 22.64% | 1,023 | 18.68% |
| Total Revenues without Use of Fund Balance | 49,622 | 49,622 | 17,774 | 35.82% | 12,507 | 21.28% |
| Use of Fund Balance | 19,772 | 19,772 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 69,394 | \$ 69,394 | \$ 17,774 | 25.61% | \$ 12,507 | 12.60% |
| Appropriations: | | | | | | |
| Corrections | \$ 69,394 | \$ 69,394 | \$ 15,076 | 21.73% | \$ 14,797 | 14.91% |
| TOTAL APPROPRIATIONS | \$ 69,394 | \$ 69,394 | \$ 15,076 | 21.73% | \$ 14,797 | 14.91% |
| Projected Fund Balance December 31 | \$ 27,323 | \$ 27,323 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 49,793 | | | |

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

| | FY 2013 | | | | FY 2012 | |
|---|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 1,355,719 | \$ 1,355,719 | \$ 1,355,719 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ 875,073 | \$ 875,073 | \$ 150,580 | 17.21% | \$ 130,489 | 15.69% |
| Investment Income | 1,481 | 1,481 | 383 | 25.86% | 307 | 15.47% |
| Miscellaneous | - | - | 522 | 0.00% | 375 | - |
| Other Financing Sources | - | - | - | 0.00% | 27,549 | 25.00% |
| Total Revenues without Use of Fund Balance | 876,554 | 876,554 | 151,485 | 17.28% | 158,720 | 16.81% |
| Use of Fund Balance | 298,929 | 298,929 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,175,483 | \$ 1,175,483 | \$ 151,485 | 12.89% | \$ 158,720 | 13.74% |
| Appropriations: | | | | | | |
| District Attorney | \$ 433,311 | \$ 433,311 | \$ 103,983 | 24.00% | \$ 69,958 | 14.87% |
| Solicitor General | 742,172 | 742,172 | 120,156 | 16.19% | 104,036 | 15.19% |
| TOTAL APPROPRIATIONS | \$ 1,175,483 | \$ 1,175,483 | \$ 224,139 | 19.07% | \$ 173,994 | 15.06% |
| Projected Fund Balance December 31 | \$ 1,056,790 | \$ 1,056,790 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,283,065 | | | |

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 449,407 | \$ 449,407 | \$ 449,407 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | - | 27,488 | 27,489 | 100.00% | 8,965 | 5.78% |
| Investment Income | 511 | 511 | 76 | 14.87% | 133 | 24.18% |
| Total Revenues without Use of Fund Balance | 511 | 27,999 | 27,565 | 98.45% | 9,098 | 5.85% |
| Use of Fund Balance | 204,489 | 204,489 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 205,000 | \$ 232,488 | \$ 27,565 | 11.86% | \$ 9,098 | 4.44% |
| Appropriations: | | | | | | |
| District Attorney | \$ 205,000 | \$ 232,488 | \$ 3,332 | 1.43% | \$ 40,689 | 19.85% |
| TOTAL APPROPRIATIONS | \$ 205,000 | \$ 232,488 | \$ 3,332 | 1.43% | \$ 40,689 | 19.85% |
| Projected Fund Balance December 31 | \$ 244,918 | \$ 244,918 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 473,640 | | | |

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E-911 FUND (095)

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

| | FY 2013 | | | | FY 2012 | |
|--|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 30,843,615 | \$ 30,843,615 | \$ 30,843,615 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 14,082,774 | \$ 14,082,774 | \$ 2,651,548 | 18.83% | \$ 2,121,242 | 16.90% |
| Investment Income | 58,657 | 58,657 | 17,310 | 29.51% | 51,049 | 37.08% |
| Miscellaneous | - | - | 1,764 | - | 2,135 | - |
| Total Revenues without Use of Fund Balance | 14,141,431 | 14,141,431 | 2,670,622 | 18.89% | 2,174,426 | 17.14% |
| Use of Fund Balance | 2,084,029 | 1,961,396 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 16,225,460 | \$ 16,102,827 | \$ 2,670,622 | 16.58% | \$ 2,174,426 | 11.16% |
| Appropriations: | | | | | | |
| Police Services | \$ 13,725,460 | \$ 13,602,827 | \$ 2,458,446 | 18.07% | \$ 3,258,978 | 16.73% |
| Non-Departmental | 2,500,000 | 2,500,000 | 127,707 | 5.11% | - | - |
| TOTAL APPROPRIATIONS | \$ 16,225,460 | \$ 16,102,827 | \$ 2,586,153 | 16.06% | \$ 3,258,978 | 16.73% |
| Projected Fund Balance December 31 | \$ 28,759,586 | \$ 28,882,219 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 30,928,084 | | | |

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JUVENILE COURT SUPERVISION FUND (030)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 107,861 | \$ 107,861 | \$ 107,861 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 67,834 | \$ 67,834 | \$ 16,564 | 24.42% | \$ 19,001 | 24.55% |
| Investment Income | 15 | 15 | - | 0.00% | 9 | 6.57% |
| TOTAL REVENUES | \$ 67,849 | \$ 67,849 | \$ 16,564 | 24.41% | \$ 19,010 | 24.52% |
| Appropriations: | | | | | | |
| Juvenile Court | \$ 67,849 | \$ 67,849 | \$ 14,279 | 21.05% | \$ 24,113 | 31.10% |
| TOTAL APPROPRIATIONS | \$ 67,849 | \$ 67,849 | \$ 14,279 | 21.05% | \$ 24,113 | 31.10% |
| Projected Fund Balance December 31 | \$ 107,861 | \$ 107,861 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 110,146 | | | |

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POLICE SPECIAL JUSTICE FUND (070)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 3,446,869 | \$ 3,446,869 | \$ 3,446,869 | | | |
| Revenue: | | | | | | |
| Fines and Forfeitures | - | 19,096 | 110,000 | 576.04% | 26,365 | 8.79% |
| Total Revenues without Use of Fund Balance | - | 19,096 | 110,000 | 576.04% | 26,365 | 8.79% |
| Use of Fund Balance | 1,224,550 | 1,428,409 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,224,550 | \$ 1,447,505 | \$ 110,000 | 7.60% | \$ 26,365 | 1.77% |
| Appropriations: | | | | | | |
| Police Special Investigation Operations | 1,224,550 | 1,447,505 | 44,695 | 3.09% | 293,894 | 19.69% |
| TOTAL APPROPRIATIONS | \$ 1,224,550 | \$ 1,447,505 | \$ 44,695 | 3.09% | \$ 293,894 | 19.69% |
| Projected Fund Balance December 31 | \$ 2,222,319 | \$ 2,018,460 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 3,512,174 | | | |

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POLICE SPECIAL TREASURY FUND (071)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 71,677 | \$ 71,677 | \$ 71,677 | | | |
| Revenue: | | | | | | |
| Miscellaneous | \$ - | \$ - | \$ 3 | - | \$ - | 0.00% |
| Total Revenues without Use of Fund Balance | - | - | 3 | - | - | 0.00% |
| Use of Fund Balance | 695 | 695 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 695 | \$ 695 | \$ 3 | 0.43% | \$ - | 0.00% |
| Appropriations: | | | | | | |
| Police Services | \$ 695 | \$ 695 | \$ - | 0.00% | \$ 8,194 | 1.16% |
| TOTAL APPROPRIATIONS | \$ 695 | \$ 695 | \$ - | 0.00% | \$ 8,194 | 1.16% |
| Projected Fund Balance December 31 | \$ 70,982 | \$ 70,982 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 71,680 | | | |

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POLICE SPECIAL STATE FUND (072)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 3,088,981 | \$ 3,088,981 | \$ 3,088,981 | | | |
| Revenue: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 101,033 | \$ 101,034 | 100.00% | \$ 62,757 | 12.55% |
| Miscellaneous | - | - | 628 | - | 342 | 40.24% |
| Total Revenues without Use of Fund Balance | - | 101,033 | 101,662 | 100.62% | 63,099 | 12.59% |
| Use of Fund Balance | 1,159,009 | 1,057,976 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,159,009 | \$ 1,159,009 | \$ 101,662 | 8.77% | \$ 63,099 | 7.14% |
| Appropriations: | | | | | | |
| Police Services | \$ 1,159,009 | \$ 1,159,009 | \$ 146,116 | 12.61% | \$ 43,914 | 4.97% |
| TOTAL APPROPRIATIONS | \$ 1,159,009 | \$ 1,159,009 | \$ 146,116 | 12.61% | \$ 43,914 | 4.97% |
| Projected Fund Balance December 31 | \$ 1,929,972 | \$ 2,031,005 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 3,044,527 | | | |

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SHERIFF INMATE FUND (090)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 1,819,899 | \$ 1,819,899 | \$ 1,819,899 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 415,648 | \$ 415,648 | \$ 116,777 | 28.10% | \$ 94,292 | 25.20% |
| Total Revenues without Use of Fund Balance | 415,648 | 415,648 | 116,777 | 28.10% | 94,292 | 25.16% |
| Use of Fund Balance | 120,000 | 120,000 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 535,648 | \$ 535,648 | \$ 116,777 | 21.80% | \$ 94,292 | 25.16% |
| Appropriations: | | | | | | |
| Sheriff Inmate Store Operations | \$ 535,648 | \$ 535,648 | \$ 59,136 | 11.04% | \$ 70,173 | 18.76% |
| TOTAL APPROPRIATIONS | \$ 535,648 | \$ 535,648 | \$ 59,136 | 11.04% | \$ 70,173 | 18.76% |
| Projected Fund Balance December 31 | \$ 1,699,899 | \$ 1,699,899 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 1,877,540 | | | |

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SHERIFF SPECIAL JUSTICE FUND (065)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 218,443 | \$ 218,443 | \$ 218,443 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 23,279 | \$ 23,280 | 100.00% | \$ - | 0.00% |
| Investment Income | 290 | 290 | \$ 41 | 14.14% | 39 | 13.98% |
| Total Revenues without Use of Fund Balance | 290 | 23,569 | 23,321 | 98.95% | 39 | 0.10% |
| Use of Fund Balance | 149,710 | 149,710 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 150,000 | \$ 173,279 | \$ 23,321 | 13.46% | \$ 39 | 0.04% |
| Appropriations: | | | | | | |
| Sheriff Special Operations | \$ 150,000 | \$ 173,279 | \$ 100,305 | 57.89% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 150,000 | \$ 173,279 | \$ 100,305 | 57.89% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 68,733 | \$ 68,733 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 141,459 | | | |

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SHERIFF SPECIAL TREASURY FUND (066)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 846,648 | \$ 846,648 | \$ 846,648 | | | |
| Revenues: | | | | | | |
| Fines and Forfeitures | \$ - | \$ 105,649 | \$ 105,649 | 100.00% | \$ 184,212 | - |
| Investment Income | 662 | 662 | 148 | 22.36% | 876 | 265.45% |
| Total Revenues without Use of Fund Balance | 662 | 106,311 | 105,797 | 99.52% | 185,088 | 56087.27% |
| Use of Fund Balance | 249,338 | 249,338 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 250,000 | \$ 355,649 | \$ 105,797 | 29.75% | \$ 185,088 | 37.02% |
| Appropriations: | | | | | | |
| Sheriff Special Operations | \$ 250,000 | \$ 355,649 | \$ 18,383 | 5.17% | \$ 120,904 | 24.18% |
| TOTAL APPROPRIATIONS | \$ 250,000 | \$ 355,649 | \$ 18,383 | 5.17% | \$ 120,904 | 24.18% |
| Projected Fund Balance December 31 | \$ 597,310 | \$ 597,310 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 934,062 | | | |

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SHERIFF SPECIAL STATE FUND (067)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 164,109 | \$ 164,109 | \$ 164,109 | | | |
| Revenues: | | | | | | |
| Investment Income | \$ 141 | \$ 141 | \$ 27 | 19.15% | \$ 27 | 54.00% |
| Total Revenues without Use of Fund Balance | 141 | 141 | 27 | 19.15% | 27 | 54.00% |
| Use of Fund Balance | 149,859 | 149,859 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 150,000 | \$ 150,000 | \$ 27 | 0.02% | \$ 27 | 0.03% |
| Appropriations: | | | | | | |
| Sheriff Special Operations | \$ 150,000 | \$ 150,000 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 150,000 | \$ 150,000 | \$ - | 0.00% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 14,250 | \$ 14,250 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 164,136 | | | |

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STADIUM FUND (055)

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

| | FY 2013 | | | | FY 2012 | |
|---|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 1,032,502 | \$ 1,032,502 | \$ 1,032,502 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 800,000 | \$ 800,000 | \$ 129,243 | 16.16% | \$ 128,607 | 17.15% |
| Intergovernmental | 400,000 | 400,000 | 400,000 | 100.00% | 400,000 | 100.00% |
| Charges for Services | 981,052 | 981,052 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 2,181,052</u> | <u>\$ 2,181,052</u> | <u>\$ 529,243</u> | 24.27% | <u>\$ 528,607</u> | 25.28% |
| Appropriations: | | | | | | |
| Stadium Debt | \$ 2,181,052 | \$ 2,181,052 | \$ 1,067,788 | 48.96% | \$ 1,065,352 | 49.26% |
| TOTAL APPROPRIATIONS | <u>\$ 2,181,052</u> | <u>\$ 2,181,052</u> | <u>\$ 1,067,788</u> | 48.96% | <u>\$ 1,065,352</u> | 49.26% |
| Projected Fund Balance December 31 | \$ 1,032,502 | \$ 1,032,502 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 493,957 | | | |

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TREE BANK FUND (040)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 62,307 | \$ 62,307 | \$ 62,307 | | | |
| Revenues: | | | | | | |
| Licenses and Permits | \$ 12,120 | \$ 12,120 | \$ 11,096 | 91.55% | \$ - | 0.00% |
| Total Revenues without Use of Fund Balance | 12,120 | 12,120 | 11,096 | 91.55% | - | 0.00% |
| Use of Fund Balance | 17,880 | 17,880 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 30,000 | \$ 30,000 | \$ 11,096 | 36.99% | \$ - | 0.00% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 30,000 | \$ 30,000 | \$ - | 0.00% | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 30,000 | \$ 30,000 | \$ - | 0.00% | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 44,427 | \$ 44,427 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 73,403 | | | |

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TOURISM FUND (050)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Fund Balance January 1 | \$ 6,377,695 | \$ 6,377,695 | \$ 6,377,695 | | | |
| Revenues: | | | | | | |
| Taxes | \$ 6,606,080 | \$ 6,606,080 | \$ 1,062,894 | 16.09% | \$ 981,551 | 15.31% |
| Charges for Services | 100 | 100 | - | 0.00% | - | 0.00% |
| Investment Income | 8,616 | 8,616 | 3,375 | 39.17% | 4,853 | 606.63% |
| Total Revenues without Use of Fund Balance | 6,614,796 | 6,614,796 | 1,066,269 | 16.12% | 986,404 | 15.39% |
| Use of Fund Balance | 460,066 | 460,066 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 7,074,862 | \$ 7,074,862 | \$ 1,066,269 | 15.07% | \$ 986,404 | 14.12% |
| Appropriations: | | | | | | |
| Tourism | \$ 2,134,407 | \$ 2,134,407 | \$ 517,213 | 24.23% | \$ 491,029 | 24.09% |
| Gwinnett Center Debt | 4,940,455 | 4,940,455 | 1,362,728 | 27.58% | 1,399,628 | 28.28% |
| TOTAL APPROPRIATIONS | \$ 7,074,862 | \$ 7,074,862 | \$ 1,879,941 | 26.57% | \$ 1,890,657 | 27.06% |
| Projected Fund Balance December 31 | \$ 5,917,629 | \$ 5,917,629 | | | | |
| Estimated Fund Balance as of Report Date | | | \$ 5,564,023 | | | |

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AIRPORT OPERATING FUND (520)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 553,987 | \$ 553,987 | \$ 553,987 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 139,000 | \$ 139,000 | \$ 36,031 | 25.92% | \$ 35,382 | 33.70% |
| Miscellaneous - Rents | 741,250 | 696,189 | 175,309 | 25.18% | 179,110 | 24.83% |
| Total Revenues without Use of Fund Balance | 880,250 | 835,189 | 211,340 | 25.30% | 214,492 | 25.96% |
| Use of Net Position | - | 9,376 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 880,250 | \$ 844,565 | \$ 211,340 | 25.02% | \$ 214,492 | 25.96% |
| Appropriations: | | | | | | |
| Transportation | \$ 844,565 | \$ 844,565 | \$ 162,409 | 19.23% | \$ 146,453 | 17.46% |
| Total Appropriations without Working Capital Reserve | 844,565 | 844,565 | 162,409 | 19.23% | 146,453 | 17.46% |
| Working Capital Reserve | 35,685 | - | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 880,250 | \$ 844,565 | \$ 162,409 | 19.23% | \$ 146,453 | 17.46% |
| Projected Net Position December 31 | \$ 589,672 | \$ 553,987 | | | | |
| Estimated Net Position as of Report Date | | | \$ 602,918 | | | |

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

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LOCAL TRANSIT OPERATING FUND (515)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 1,781,048 | \$ 1,781,048 | \$ 1,781,048 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 4,221,568 | \$ 4,221,568 | \$ 1,007,207 | 23.86% | \$ 1,211,297 | 28.35% |
| Investment Income | 3,159 | 3,159 | 509 | 16.11% | 1,179 | 19.15% |
| Miscellaneous | 26,375 | 26,375 | 6,876 | 26.07% | 4,657 | 1.70% |
| Other Financing Sources | 2,765,574 | 2,765,574 | 691,393 | 25.00% | 800,000 | 25.00% |
| Total Revenues without Use of Net Position | 7,016,676 | 7,016,676 | 1,705,985 | 24.31% | 2,017,133 | 26.02% |
| Use of Net Position | 750,000 | 750,000 | - | 0.00% | - | - |
| TOTAL REVENUES | \$ 7,766,676 | \$ 7,766,676 | \$ 1,705,985 | 21.97% | \$ 2,017,133 | 26.02% |
| Appropriations: | | | | | | |
| Financial Services | \$ 73,550 | \$ 73,550 | \$ 18,302 | 24.88% | \$ 16,794 | 24.94% |
| Transportation | 7,693,126 | 7,693,126 | 744,747 | 9.68% | 1,494,407 | 19.45% |
| TOTAL APPROPRIATIONS | \$ 7,766,676 | \$ 7,766,676 | \$ 763,049 | 9.82% | \$ 1,511,201 | 19.45% |
| Projected Net Position December 31 | \$ 1,031,048 | \$ 1,031,048 | | | | |
| Estimated Net Position as of Report Date | | | \$ 2,723,984 | | | |

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

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SOLID WASTE OPERATING FUND (595)

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

| | FY 2013 | | | | FY 2012 | |
|---|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 8,095,294 | \$ 8,095,294 | \$ 8,095,294 | | | |
| Revenues: | | | | | | |
| Taxes (Non-exclusive Franchise Fees) | \$ 764,000 | \$ 764,000 | \$ 32,443 | 4.25% | \$ 31,450 | 25.12% |
| Charges for Services | 42,003,740 | 42,003,740 | 11,019,017 | 26.23% | 10,799,856 | 26.04% |
| Investment Income | 215,000 | 215,000 | 32,404 | 15.07% | 88,282 | 87.01% |
| Miscellaneous | 1,050 | 1,050 | 273 | 26.00% | 162 | 4.00% |
| TOTAL REVENUES | \$ 42,983,790 | \$ 42,983,790 | \$ 11,084,137 | 25.79% | \$ 10,919,750 | 26.18% |
| Appropriations: | | | | | | |
| Financial Services | - | - | - | 0.00% | \$ 6,738,316 | 16.53% |
| Support Services* | 1,823,484 | 1,823,484 | 367,104 | 20.13% | - | - |
| Payments to Haulers | 39,929,868 | 39,929,868 | 6,620,126 | 16.58% | - | - |
| Total Appropriations without Working Capital Reserve | 41,753,352 | 41,753,352 | 6,987,230 | 16.73% | 6,738,316 | 16.53% |
| Working Capital Reserve | 1,230,438 | 1,230,438 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 42,983,790 | \$ 42,983,790 | \$ 6,987,230 | 16.26% | \$ 6,738,316 | 16.53% |
| Projected Net Position December 31 | \$ 9,325,732 | \$ 9,325,732 | | | | |
| Estimated Net Position as of Report Date | | | \$ 12,192,201 | | | |

* Solid Waste operations moved to the Support Services Department beginning fiscal year 2013 and hauler payments have been moved to a separate reporting line.

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STORMWATER OPERATING FUND (590)

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

| | FY 2013 | | | | FY 2012 | |
|--|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 8,786,318 | \$ 8,786,318 | \$ 8,786,318 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 30,314,277 | \$ 30,314,277 | \$ 369,982 | 1.22% | \$ 469,340 | 1.55% |
| Investment Income | 16,500 | 16,500 | 2,165 | 13.12% | 4,984 | 46.54% |
| Miscellaneous | 17,000 | 17,000 | 5,578 | 32.81% | 5,519 | 2207.60% |
| TOTAL REVENUES | \$ 30,347,777 | \$ 30,347,777 | \$ 377,725 | 1.24% | \$ 479,843 | 1.58% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 419,749 | \$ 419,749 | \$ 101,194 | 24.11% | \$ 99,400 | 23.86% |
| Water Resources* | 29,779,881 | 29,675,996 | 6,671,057 | 22.48% | 6,536,031 | 21.92% |
| Non-Departmental | 75,000 | 75,000 | - | 0.00% | - | - |
| Total Appropriations without Working Capital Reserve | 30,274,630 | 30,170,745 | 6,772,251 | 22.45% | 6,635,431 | 21.95% |
| Working Capital Reserve | 73,147 | 177,032 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 30,347,777 | \$ 30,347,777 | \$ 6,772,251 | 22.32% | \$ 6,635,431 | 21.86% |
| Projected Net Position December 31 | \$ 8,859,465 | \$ 8,963,350 | | | | |
| Estimated Net Position as of Report Date | | | \$ 2,391,792 | | | |

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

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WATER AND SEWER OPERATING FUND (501)

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

| | FY 2013 | | | | FY 2012 | |
|--|-----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 22,360,154 | \$ 22,360,154 | \$ 22,360,154 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 287,467,000 | \$ 287,467,000 | \$ 56,421,594 | 19.63% | \$ 53,612,726 | 19.59% |
| Investment Income | 50,000 | 50,000 | 8,602 | 17.20% | 14,800 | 31.09% |
| Contributions and Donations | 7,022,000 | 7,022,000 | 3,899,744 | 55.54% | 2,130,761 | 38.12% |
| Miscellaneous | 475,000 | 475,000 | 62,220 | 13.10% | 1,029,237 | 147.03% |
| TOTAL REVENUES | <u>\$ 295,014,000</u> | <u>\$ 295,014,000</u> | <u>\$ 60,392,160</u> | 20.47% | <u>\$ 56,787,524</u> | 20.28% |
| Appropriations: | | | | | | |
| Planning and Development | \$ 1,198,982 | \$ 1,198,982 | \$ 281,795 | 23.50% | \$ 260,483 | 22.61% |
| Water Resources* | 291,487,665 | 290,872,245 | 64,177,480 | 22.06% | 60,277,765 | 21.85% |
| Non-Departmental | 100,000 | 100,000 | - | 0.00% | - | - |
| Total Appropriations without Working Capital Reserve | 292,786,647 | 292,171,227 | 64,459,275 | 22.06% | 60,538,248 | 21.86% |
| Working Capital Reserve | 2,227,353 | 2,842,773 | - | 0.00% | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 295,014,000</u> | <u>\$ 295,014,000</u> | <u>\$ 64,459,275</u> | 21.85% | <u>\$ 60,538,248</u> | 21.62% |
| Projected Net Position December 31 | \$ 24,587,507 | \$ 25,202,927 | | | | |
| Estimated Net Position as of Report Date | | | \$ 18,293,039 | | | |

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

| | FY 2013 | | | | FY 2012 | |
|---|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 4,456,950 | \$ 4,456,950 | \$ 4,456,950 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 49,727,737 | \$ 49,727,737 | \$ 12,423,835 | 24.98% | \$ 12,847,471 | 25.02% |
| Miscellaneous | 1,555,049 | 1,555,049 | 433,510 | 27.88% | 416,311 | 24.25% |
| TOTAL REVENUES | \$ 51,282,786 | \$ 51,282,786 | \$ 12,857,345 | 25.07% | \$ 13,263,782 | 25.00% |
| Appropriations: | | | | | | |
| County Administration | \$ 4,187,203 | \$ 4,170,303 | \$ 762,715 | 18.29% | \$ 918,874 | 21.32% |
| Financial Services | 7,342,764 | 7,293,225 | 1,635,593 | 22.43% | 1,609,945 | 22.17% |
| Human Resources | 2,885,770 | 2,857,403 | 580,702 | 20.32% | 633,583 | 20.43% |
| Information Technology | 23,817,744 | 23,689,276 | 8,089,551 | 34.15% | 10,179,223 | 38.45% |
| Law | 1,892,702 | 1,877,504 | 357,075 | 19.02% | 370,198 | 19.42% |
| Support Services | 8,783,012 | 8,739,581 | 1,755,814 | 20.09% | 1,598,597 | 18.59% |
| Non-Departmental: | | | | | | |
| Other Miscellaneous | 515,000 | 515,000 | 38,187 | 7.41% | 26,183 | 5.29% |
| Compensation Reserve | 300,000 | 300,000 | - | 0.00% | - | 0.00% |
| Contingency | 100,000 | 100,000 | - | 0.00% | - | 0.00% |
| Total Non-Departmental | 915,000 | 915,000 | 38,187 | 4.17% | 26,183 | 3.06% |
| Total Appropriations without Working Capital Reserve | 49,824,195 | 49,542,292 | 13,219,637 | 26.68% | 15,336,603 | 29.21% |
| Working Capital Reserve | 1,458,591 | 1,740,494 | - | - | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 51,282,786 | \$ 51,282,786 | \$ 13,219,637 | 25.78% | \$ 15,336,603 | 28.90% |
| Projected Net Position December 31 | \$ 5,915,541 | \$ 6,197,444 | | | | |
| Estimated Net Position as of Report Date | | | \$ 4,094,658 | | | |

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AUTO LIABILITY FUND (606)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 1,833,044 | \$ 1,833,044 | \$ 1,833,044 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 1,000,022 | \$ 1,000,022 | \$ 250,006 | 25.00% | \$ 200,000 | 25.00% |
| Investment Income | 2,250 | 2,250 | 376 | 16.71% | 252 | 10.23% |
| Total Revenues without Use of Net Position | 1,002,272 | 1,002,272 | 250,382 | 24.98% | 200,252 | 24.95% |
| Use of Net Position | 48,454 | 48,454 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 1,050,726 | \$ 1,050,726 | \$ 250,382 | 23.83% | \$ 200,252 | 23.57% |
| Appropriations: | | | | | | |
| Financial Services | \$ 1,050,726 | \$ 1,050,726 | \$ 60,890 | 5.80% | \$ 77,525 | 9.12% |
| TOTAL APPROPRIATIONS | \$ 1,050,726 | \$ 1,050,726 | \$ 60,890 | 5.80% | \$ 77,525 | 9.12% |
| Projected Net Position December 31 | \$ 1,784,590 | \$ 1,784,590 | | | | |
| Estimated Net Position as of Report Date | | | \$ 2,022,536 | | | |

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FLEET MANAGEMENT FUND (610)

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

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 1,136,635 | \$ 1,136,635 | \$ 1,136,635 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 5,807,286 | \$ 5,807,286 | \$ 1,413,640 | 24.34% | \$ 1,406,799 | 25.01% |
| Miscellaneous | 298,000 | 298,000 | 345,283 | 115.87% | 934 | 0.39% |
| TOTAL REVENUES | \$ 6,105,286 | \$ 6,105,286 | \$ 1,758,923 | 28.81% | \$ 1,407,733 | 24.01% |
| Appropriations: | | | | | | |
| Support Services | \$ 5,817,747 | \$ 5,795,695 | \$ 1,333,168 | 23.00% | \$ 1,240,531 | 20.93% |
| Total Appropriations without Working Capital Reserve | 5,817,747 | 5,795,695 | 1,333,168 | 23.00% | 1,240,531 | 20.93% |
| Working Capital Reserve | 287,539 | 309,591 | - | 0.00% | - | - |
| TOTAL APPROPRIATIONS | \$ 6,105,286 | \$ 6,105,286 | \$ 1,333,168 | 21.84% | \$ 1,240,531 | 20.93% |
| Projected Net Position December 31 | \$ 1,424,174 | \$ 1,446,226 | | | | |
| Estimated Net Position as of Report Date | | | \$ 1,562,390 | | | |

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GROUP SELF-INSURANCE FUND (605)

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

| | FY 2013 | | | | FY 2012 | |
|--|----------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 26,797,665 | \$ 26,797,665 | \$ 26,797,665 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 36,170,535 | \$ 36,170,535 | \$ 7,841,654 | 21.68% | \$ 8,845,813 | 22.76% |
| Investment Income | 109,065 | 109,065 | 9,479 | 8.69% | 54,495 | 36.19% |
| Miscellaneous | - | - | 84 | - | 15,440 | - |
| Total Revenues without Use of Net Position | 36,279,600 | 36,279,600 | 7,851,217 | 21.64% | 8,915,748 | 22.86% |
| Use of Net Position | 5,300,282 | 5,300,282 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 41,579,882 | \$ 41,579,882 | \$ 7,851,217 | 18.88% | \$ 8,915,748 | 20.43% |
| Appropriations: | | | | | | |
| Human Resources | \$ 41,579,882 | \$ 41,579,882 | \$ 10,271,811 | 24.70% | \$ 10,984,011 | 25.18% |
| TOTAL APPROPRIATIONS | \$ 41,579,882 | \$ 41,579,882 | \$ 10,271,811 | 24.70% | \$ 10,984,011 | 25.18% |
| Projected Net Position December 31 | \$ 21,497,383 | \$ 21,497,383 | | | | |
| Estimated Net Position as of Report Date | | | \$ 24,377,071 | | | |

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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.

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 25,466,841 | \$ 25,466,841 | \$ 25,466,841 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 4,328,194 | \$ 4,328,194 | \$ 1,082,048 | 25.00% | \$ 841,250 | 25.00% |
| Investment Income | 45,500 | 45,500 | 17,099 | 37.58% | 10,988 | 20.06% |
| Miscellaneous | - | - | 17,116 | - | 2,158 | 53.95% |
| Total Revenues without Use of Net Position | 4,373,694 | 4,373,694 | 1,116,263 | 25.52% | 854,396 | 24.95% |
| Use of Net Position | 2,258,825 | 2,258,825 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | <u>\$ 6,632,519</u> | <u>\$ 6,632,519</u> | <u>\$ 1,116,263</u> | 16.83% | <u>\$ 854,396</u> | 12.36% |
| Appropriations: | | | | | | |
| Financial Services | \$ 6,632,519 | \$ 6,632,519 | \$ 3,282,325 | 49.49% | \$ 3,341,455 | 48.33% |
| TOTAL APPROPRIATIONS | <u>\$ 6,632,519</u> | <u>\$ 6,632,519</u> | <u>\$ 3,282,325</u> | 49.49% | <u>\$ 3,341,455</u> | 48.33% |
| Projected Net Position December 31 | \$ 23,208,016 | \$ 23,208,016 | | | | |
| Estimated Net Position as of Report Date | | | \$ 23,300,779 | | | |

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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.

| | FY 2013 | | | | FY 2012 | |
|--|---------------------|---------------------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| | 2013 Adopted Budget | Current Annual Budget as of 3/31/2013 | Actuals YTD as of 3/31/2013 | % Actual to Current Budget | Actuals YTD as of 3/31/2012 | % Actual to 3/31/2012 Budget |
| Estimated Net Position January 1 | \$ 9,331,269 | \$ 9,331,269 | \$ 9,331,269 | | | |
| Revenues: | | | | | | |
| Charges for Services | \$ 3,357,731 | \$ 3,357,731 | \$ 839,433 | 25.00% | \$ 462,500 | 25.00% |
| Investment Income | 35,500 | 35,500 | 16,518 | 46.53% | 7,198 | 16.00% |
| Total Revenues without Use of Net Position | 3,393,231 | 3,393,231 | 855,951 | 25.23% | 469,698 | 24.79% |
| Use of Net Position | 1,836,265 | 1,836,265 | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | \$ 5,229,496 | \$ 5,229,496 | \$ 855,951 | 16.37% | \$ 469,698 | 11.09% |
| Appropriations: | | | | | | |
| Human Resources | \$ 5,229,496 | \$ 5,229,496 | \$ 885,705 | 16.94% | \$ 691,606 | 16.33% |
| TOTAL APPROPRIATIONS | \$ 5,229,496 | \$ 5,229,496 | \$ 885,705 | 16.94% | \$ 691,606 | 16.33% |
| Projected Net Position December 31 | \$ 7,495,004 | \$ 7,495,004 | | | | |
| Estimated Net Position as of Report Date | | | \$ 9,301,515 | | | |

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 3/31/2013

| General Fund Departmental/Non-Departmental Transfers | Amount | Description |
|--|-----------------------|---|
| <i>From:</i> | | |
| Prisoner Medical Reserve | \$ (50,000) | Transferred to Corrections |
| | (275,000) | Transferred to Sheriff |
| <i>Subtotal</i> | (325,000) | |
| Indigent Defense Reserve | (16,500) | Transferred to Probate Court |
| | (1,115,000) | Transferred to Judiciary |
| | (170,000) | Transferred to Juvenile Court |
| <i>Subtotal</i> | (1,301,500) | |
| Court Reporters Reserve | (45,000) | Transferred to Juvenile Court |
| | (425,000) | Transferred to Judiciary |
| | (5,000) | Transferred to Solicitor General |
| <i>Subtotal</i> | (475,000) | |
| Court Interpreters Reserve | (23,000) | Transferred to Juvenile Court |
| | (120,000) | Transferred to Judiciary |
| | (1,000) | Transferred to Probate Court |
| <i>Subtotal</i> | (144,000) | |
| Total General Fund Non-Departmental Transfers | \$ (2,245,500) | |
| <i>To:</i> | | |
| Corrections | \$ 50,000 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 50,000 | |
| Juvenile Court | 23,000 | Transferred from Court Interpreters Reserve |
| | 45,000 | Transferred from Court Reporters Reserve |
| | 170,000 | Transferred from Indigent Defense |
| <i>Subtotal</i> | 238,000 | |
| Sheriff | 275,000 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 275,000 | |
| Judiciary | 120,000 | Transferred from Court Interpreters Reserve |
| | 425,000 | Transferred from Court Reporters Reserve |
| | 1,115,000 | Transferred from Indigent Defense |
| <i>Subtotal</i> | 1,660,000 | |
| Probate Court | 16,500 | Transferred from Indigent Defense |
| | 1,000 | Transferred from Court Interpreters Reserve |
| <i>Subtotal</i> | 17,500 | |
| Solicitor General | 5,000 | Transferred from Court Reporters Reserve |
| | 5,000 | |
| Total General Fund Transfers From Non-Departmental Reserves | \$ 2,245,500 | |

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 3/31/2013

| Police Services District Fund Departmental/Non-Departmental Transfers | Amount | Description |
|---|--------------------|---|
| <i>From:</i> | | |
| Prisoner Medical Reserve | \$ (37,000) | Transferred to Police Services |
| <i>Subtotal</i> | (37,000) | |
| Indigent Defense Reserve | (13,600) | Transferred to Recorders Court |
| <i>Subtotal</i> | (13,600) | |
| Court Interpreters Reserve | (17,500) | Transferred to Recorders Court |
| <i>Subtotal</i> | (17,500) | |
| Total Police Services District Fund Non-Departmental Transfers | \$ (68,100) | |
| <i>To:</i> | | |
| Police Services | \$ 37,000 | Transferred from Prisoner Medical Reserve |
| <i>Subtotal</i> | 37,000 | |
| Recorder's Court | 13,600 | Transferred from Indigent Defense Reserve |
| Recorder's Court | 17,500 | Transferred from Court Interpreters Reserve |
| <i>Subtotal</i> | 31,100 | |
| Total Police Services District Fund Transfers From Non-Departmental Reserves | \$ 68,100 | |

INTER-FUND TRANSFERS - ALL FUNDS

As of 3/31/2013

TRANSFER FROM - BUDGET

| TRANSFER TO | General (001) | Development and Enforcement Services District Fund (104) | Fire and Emergency Medical Services District Fund (102) | Police Services District Fund (106) | Recreation (105) | Sheriff Special Treasury (066) | Police Special Justice (070) | Police Special State (072) | E-911 (095) | Airport Operating (520) | Stormwater Operating (590) | Water & Sewer Operating (501) | Solid Waste Operating (595) | Fleet Management (610) | Administrative Support (665) | Total |
|--|-------------------|--|---|-------------------------------------|------------------|--------------------------------|------------------------------|----------------------------|---------------|-------------------------|----------------------------|-------------------------------|-----------------------------|------------------------|------------------------------|--------------------|
| General Fund (001) | | | | | | | | | | | | 165,000 | | | | 165,000 |
| G.O. Bond Fund (951) | 35,286 | | | | | | | | | | | | | | | 35,286 |
| Development and Enforcement Services District Fund (104) | 3,537,508 | | | | | | | | | | | | | | | 3,537,508 |
| Fire and Emergency Services District Fund (102) | 26,176,471 | | | | | | | | | | | | | | | 26,176,471 |
| Police Services District Fund (106) | 29,551,372 | | | | | | | | | | | | | | | 29,551,372 |
| Recreation Fund (105) | 346,782 | | | | | | | | | | | | | | | 346,782 |
| Local Transit Operating (515) | 2,765,574 | | | | | | | | | | | | | | | 2,765,574 |
| Capital Projects (300-318) | 2,246,329 | | 385,400 | 134,000 | 419,180 | | 127,362 | 86,928 | 21,500 | | | | | | | 3,420,699 |
| Capital Vehicle/Fleet Equipment (305) | 1,710,712 | 24,295 | 337,861 | 4,150,169 | 279,104 | 20,540 | | | | | | | | 39,861 | 80,870 | 6,643,412 |
| Miscellaneous Grants (200-250G) | 126,788 | | | | | | | | | | | | | | | 126,788 |
| Renewal & Extension - Airport (523) | | | | | | | | | | 35,000 | | | | | | 35,000 |
| Renewal & Extension - Stormwater (591) | | | | | | | | | | | 19,208,176 | | | | | 19,208,176 |
| Renewal & Extension - Water & Sewer (504) | | | | | | | | | | | | 81,242,819 | | | | 81,242,819 |
| Renewal & Extension - Solid Waste (596) | | | | | | | | | | | | | 75,000 | | | 75,000 |
| Total | 66,496,822 | 24,295 | 723,261 | 4,284,169 | 698,284 | 20,540 | 127,362 | 86,928 | 21,500 | 35,000 | 19,208,176 | 81,407,819 | 75,000 | 39,861 | 80,870 | 173,329,887 |

TRANSFER FROM - ACTUALS

| TRANSFER TO | General (001) | Development and Enforcement Services District Fund (104) | Fire and Emergency Medical Services District Fund (102) | Police Services District Fund (106) | Recreation (105) | Sheriff Special Treasury (066) | Police Special Justice (070) | Police Special State (072) | E-911 (095) | Airport Operating (520) | Stormwater Operating (590) | Water & Sewer Operating (501) | Solid Waste Operating (595) | Fleet Management (610) | Administrative Support (665) | Total |
|--|-------------------|--|---|-------------------------------------|------------------|--------------------------------|------------------------------|----------------------------|-------------|-------------------------|----------------------------|-------------------------------|-----------------------------|------------------------|------------------------------|-------------------|
| General Fund (001) | | | | | | | | | | | | 41,250 | | | | 41,250 |
| G.O. Bond Fund (951) | | | | | | | | | | | | | | | | - |
| Development and Enforcement Services District Fund (104) | 2,859,512 | | | | | | | | | | | | | | | 2,859,512 |
| Fire and Emergency Services District Fund (102) | 20,769,889 | | | | | | | | | | | | | | | 20,769,889 |
| Police Services District Fund (106) | 27,500,000 | | | | | | | | | | | | | | | 27,500,000 |
| Recreation Fund (105) | | | | | | | | | | | | | | | | - |
| Local Transit Operating (515) | 691,394 | | | | | | | | | | | | | | | 691,394 |
| Capital Projects (300-318) | 561,582 | | 96,350 | 33,500 | 104,795 | | | 50,160 | | | | | | | | 846,387 |
| Capital Vehicle/Fleet Equipment (305) | 427,678 | 6,074 | 84,465 | 1,037,542 | 69,776 | | | | | | | | | 9,965 | 20,218 | 1,655,718 |
| Miscellaneous Grants (200-250G) | 10,277 | | | | | | | | | | | | | | | 10,277 |
| Renewal & Extension - Airport (523) | | | | | | | | | | 8,750 | | | | | | 8,750 |
| Renewal & Extension - Stormwater (591) | | | | | | | | | | | 4,802,044 | | | | | 4,802,044 |
| Renewal & Extension - Water & Sewer (504) | | | | | | | | | | | | 20,310,705 | | | | 20,310,705 |
| Renewal & Extension - Solid Waste (596) | | | | | | | | | | | | | 18,750 | | | 18,750 |
| Total | 52,820,332 | 6,074 | 180,815 | 1,071,042 | 174,571 | - | - | 50,160 | - | 8,750 | 4,802,044 | 20,351,955 | 18,750 | 9,965 | 20,218 | 79,514,676 |

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 3/31/2013

| Department/Fund | 2013 Adopted Budget - Jan | Annual Budget - March | (Adjustments YTD) | Description |
|--|---------------------------|-----------------------|-------------------|---|
| General Fund (001) | | | | |
| Use of Fund Balance | \$ 42,636,693 | \$ 42,440,942 | \$ (195,751) | GCID 20110242 approval to execute 90 day job vacancy (\$195,751). |
| <i>Subtotal</i> | | | (195,751) | |
| Fire and Emergency Medical Services District Fund (102) | | | | |
| Miscellaneous | 35,400 | 53,164 | 17,764 | GCID 20130154 approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000. |
| <i>Subtotal</i> | | | 17,764 | |
| District Attorney Federal Asset Sharing (080) | | | | |
| Fines and Forfeitures | - | 27,488 | 27,488 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$27,488. |
| <i>Subtotal</i> | | | 27,488 | |
| E911 Fund (095) | | | | |
| Use of Fund Balance | 2,084,029 | 1,961,396 | (122,633) | GCID 20110242 approval to execute 90 day job vacancy (\$122,633). |
| <i>Subtotal</i> | | | (122,633) | |
| Police Special Justice Fund (070) | | | | |
| Fines and Forfeitures | - | 19,096 | 19,096 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$19,096. |
| Use of Fund Balance | 1,224,550 | 1,428,409 | 203,859 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$19,096). GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Rd \$222,955. |
| <i>Subtotal</i> | | | 222,955 | |
| Police Special State Fund (072) | | | | |
| Fines and Forfeitures | - | 101,033 | 101,033 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$101,033. |
| Use of Fund Balance | 1,159,009 | 1,057,976 | (101,033) | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$101,033). |
| <i>Subtotal</i> | | | - | |

| Department/Fund | 2013 Adopted Budget - Jan | Annual Budget - March | (Adjustments YTD) | Description |
|--|---------------------------|-----------------------|-------------------------|---|
| Sheriff Special Justice Fund (065) | | | | |
| Fines and Forfeitures | - | 23,279 | 23,279 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$23,279. |
| <i>Subtotal</i> | | | 23,279 | |
| Sheriff Special Treasury Fund (066) | | | | |
| Fines and Forfeitures | - | 105,649 | 105,649 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$105,649. |
| <i>Subtotal</i> | | | 105,649 | |
| Airport Operating Fund (520) | | | | |
| Miscellaneous-Rents | 741,250 | 696,189 | (45,061) | GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to lease agreement for Gwinnett Aero to execute any and all documents (\$45,061). |
| Use of Net Position | - | 9,376 | 9,376 | GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents \$9,376. |
| <i>Subtotal</i> | | | (35,685) | |
| Total Revenue Budget Adjustments | | | <u>\$ 43,066</u> | |

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 3/31/2013

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - March | Difference (Adjustments YTD) | Description |
|----------------------------|---------------------------|------------------------------------|------------------------------|---|
| General Fund (001) | | | | |
| Tax Assessor | \$ 8,605,360 | \$ 8,662,613 | \$ 57,253 | GCID 20110242 approval to execute 90 day job vacancy (\$9,747).GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract \$67,000. |
| Tax Commissioner | 11,070,281 | 11,236,947 | 166,666 | \$166,666 transferred from Contingency per 2013 Decision Package. |
| Transportation | 15,783,712 | 15,745,281 | (38,431) | GCID 20110242 approval to execute 90 day job vacancy (\$38,431). |
| Police Services | 4,413,101 | 4,376,883 | (36,218) | GCID 20110242 approval to execute 90 day job vacancy (\$36,218). |
| Corrections | 13,329,003 | 13,290,214 | (38,789) | \$50,000 transferred from Non-departmental, see Non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$88,789). |
| Community Services | 4,089,393 | 4,066,827 | (22,566) | GCID 20110242 approval to execute 90 day job vacancy (\$22,566). |
| Juvenile Court | 5,933,166 | 6,171,166 | 238,000 | \$238,000 transferred from Non-departmental, see Non-departmental transfer schedule. |
| Sheriff | 71,209,915 | 71,484,915 | 275,000 | \$275,000 transferred from Non-departmental, see Non-departmental transfer schedule. |
| Judiciary | 15,614,527 | 17,274,527 | 1,660,000 | \$1,660,000 transferred from Non-departmental, see Non-departmental transfer schedule. |
| Probate Court | 1,930,924 | 1,948,424 | 17,500 | \$17,500 transferred from Non-departmental, see Non-departmental transfer schedule. |
| Solicitor General | 3,608,983 | 3,613,983 | 5,000 | \$5,000 transferred from Non-departmental, see Non-departmental transfer schedule. |
| Contingency | 1,510,027 | 1,276,361 | (233,666) | (\$166,666) transferred to Tax Commissioner per 2013 Decision Package. GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract (\$67,000). |
| Prisoner Medical Reserve | 2,000,000 | 1,675,000 | (325,000) | See Non-departmental Budget Transfers Schedule for detail (\$325,000). |
| Indigent Defense Reserve | 6,000,000 | 4,698,500 | (1,301,500) | See Non-departmental Budget Transfers Schedule for detail (\$1,301,500). |
| Court Reporters Reserve | 2,000,000 | 1,525,000 | (475,000) | See Non-departmental Budget Transfers Schedule for detail (\$475,000). |
| Court Interpreters Reserve | 565,000 | 421,000 | (144,000) | See Non-departmental Budget Transfers Schedule for detail (\$144,000). |
| <i>Subtotal</i> | | | (195,751) | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - March | Difference (Adjustments YTD) | Description |
|---|---------------------------|------------------------------------|------------------------------|--|
| Development and Enforcement Services District Fund (104) | | | | |
| Planning and Development | 5,964,351 | 5,935,541 | (28,810) | GCID 20110242 approval to execute 90 day job vacancy (\$28,810). |
| Police Services | 2,342,920 | 2,311,381 | (31,539) | GCID 20110242 approval to execute 90 day job vacancy (\$31,539). |
| Contributions to Fund Balance | 3,314,613 | 3,374,962 | 60,349 | GCID 20110242 approval to execute 90 day job vacancy \$60,439. |
| <i>Subtotal</i> | | | - | |
| Fire and Emergency Medical Services District Fund (102) | | | | |
| Fire and Emergency Services | 81,767,134 | 81,784,898 | 17,764 | GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000. |
| <i>Subtotal</i> | | | 17,764 | |
| Police Services District Fund (106) | | | | |
| Police Services | 81,749,463 | 81,786,463 | 37,000 | See Non-departmental Budget Transfers Schedule for detail \$37,000. |
| Recorder's Court | 1,591,586 | 1,622,686 | 31,100 | See Non-departmental Budget Transfers Schedule for detail \$31,100. |
| Non-Departmental | 5,010,636 | 4,942,536 | (68,100) | See Non-departmental Budget Transfers Schedule for detail (\$68,100). |
| <i>Subtotal</i> | | | - | |
| Recreation Fund (105) | | | | |
| Community Services | 27,944,567 | 27,849,462 | (95,105) | GCID 20110242 approval to execute 90 day job vacancy (\$95,105). |
| Contributions to Fund Balance | 1,476,289 | 1,571,394 | 95,105 | GCID 20110242 approval to execute 90 day job vacancy \$95,105. |
| <i>Subtotal</i> | | | - | |
| District Attorney Federal Asset Sharing (080) | | | | |
| District Attorney | 205,000 | 232,488 | 27,488 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$27,488. |
| <i>Subtotal</i> | | | 27,488 | |
| E-911 Fund (095) | | | | |
| Police Services | 13,725,460 | 13,602,827 | (122,633) | GCID 20110242 approval to execute 90 day job vacancy (\$122,633). |
| <i>Subtotal</i> | | | (122,633) | |
| Police Special Justice Fund (070) | | | | |
| Police Special Investigation Operations | 1,224,550 | 1,447,505 | 222,955 | GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Rd. \$222,955. |
| <i>Subtotal</i> | | | 222,955 | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - March | Difference (Adjustments YTD) | Description |
|--|---------------------------|------------------------------------|------------------------------|---|
| Sheriff Special Justice Fund (065) | | | | |
| Sheriff Special Operations | 150,000 | 173,279 | 23,279 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$23,279. |
| <i>Subtotal</i> | | | 23,279 | |
| Sheriff Special Treasury Fund (066) | | | | |
| Sheriff Special Operations | 250,000 | 355,649 | 105,649 | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$105,649. |
| <i>Subtotal</i> | | | 105,649 | |
| Airport Operating Fund (520) | | | | |
| Working Capital Reserve | 35,685 | - | (35,685) | GCID 201GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685). |
| <i>Subtotal</i> | | | (35,685) | |
| Stormwater Fund (590) | | | | |
| Water Resources | 29,779,881 | 29,675,996 | (103,885) | GCID 20110242 approval to execute 90 day job vacancy (\$103,885). |
| Working Capital Reserve | 73,147 | 177,032 | 103,885 | GCID 20110242 approval to execute 90 day job vacancy \$103,885. |
| <i>Subtotal</i> | | | - | |
| Water and Sewer (501) | | | | |
| Water Resources | 291,487,665 | 290,872,245 | (615,420) | GCID 20110242 approval to execute 90 day job vacancy (\$615,420). |
| Working Capital Reserve | 2,227,353 | 2,842,773 | 615,420 | GCID 20110242 approval to execute 90 day job vacancy \$615,420. |
| <i>Subtotal</i> | | | - | |
| Administrative Support Fund (665) | | | | |
| County Administration | 4,187,203 | 4,170,303 | (16,900) | GCID 20110242 approval to execute 90 day job vacancy (\$16,900). |
| Financial Services | 7,342,764 | 7,293,225 | (49,539) | GCID 20110242 approval to execute 90 day job vacancy (\$49,539). |
| Human Resources | 2,885,770 | 2,857,403 | (28,367) | GCID 20110242 approval to execute 90 day job vacancy (\$28,637). |
| Information Technology | 23,817,744 | 23,689,276 | (128,468) | GCID 20110242 approval to execute 90 day job vacancy (\$128,468). |
| Law | 1,892,702 | 1,877,504 | (15,198) | GCID 20110242 approval to execute 90 day job vacancy (\$15,198). |
| Support Services | 8,783,012 | 8,739,581 | (43,431) | GCID 20110242 approval to execute 90 day job vacancy (\$43,431). |
| Working Capital Reserve | 1,458,591 | 1,740,494 | 281,903 | GCID 20110242 approval to execute 90 day job vacancy \$281,903. |
| <i>Subtotal</i> | | | - | |

| Department/Fund | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - March | Difference (Adjustments YTD) | Description |
|---|---------------------------|------------------------------------|------------------------------|--|
| Fleet Management (610) | | | | |
| Support Services | 5,817,747 | 5,795,695 | (22,052) | GCID 20110242 approval to execute 90 day job vacancy (\$22,052). |
| Working Capital Reserve | 287,539 | 309,591 | 22,052 | GCID 20110242 approval to execute 90 day job vacancy \$22,052. |
| <i>Subtotal</i> | | | - | |
| Total Appropriation Budget Adjustments | | | \$ 43,066 | |

3/11/13 through 4/9/13
Upcoming Purchasing Solicitations

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND | ESTIMATED BUDGET | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|---|--|---|------------------|-----------------------|---|
| BL005-13 | Boone Place Gravity Sewer Replacement Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$338,757 | 1/23/2013 | Anticipated to BOC Agenda 4/16/2013 |
| BL010-13 | Electrical Safety Modifications for Sixty (60) Wastewater Collection Pump Stations- CP3 | DWR | 504 Water & Sewer Renewal & Extension Fund | \$700,000 | 2/13/2013 | Anticipated to BOC May 2013 |
| BL015-13 | Kenvilla Sewer Pump Station Decommissioning and Gravity Sewer Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$238,740 | 3/2/2013 | Anticipated to BOC May 2013 |
| BL016-13 | Purchase of Medical Supplies on an Annual Contract | Fire | 102 Fire & EMS District Fund | \$450,000 | 2/11/2013 | Anticipated to BOC June 2013 |
| BL020-13 | Purchase of Public Safety Uniforms on an Annual Contract | Police Sheriff Corrections Fire | 001 General Fund 102 Fire & EMS District Fund 106 Police Services District Fund | \$354,413 | 3/1/2013 | Anticipated to BOC May 2013 |
| BL022-13 | Gwinnett County Fire Training Center – Phase I Driving Course | DOSS | 318 2009 SPLOST Fund | \$1,500,000 | 3/14/2013 | Anticipated to BOC May 2013 |
| BL023-13 | Construction of Little Mulberry Park Phase II Project | DOCS | 318 2009 SPLOST Fund | \$1,740,000 | 3/14/2013 | Anticipated to BOC Agenda 4/16/2013 |
| BL024-13 | SR 20 (Peachtree Industrial Boulevard to Chattahoochee River) Major Roadway Improvements Project | DOT | 318 2009 SPLOST Fund | \$29,000,000 | 3/18/2013 | Anticipated to BOC Agenda 5/7/2013 |
| BL026-13 | Provide Bridge Rehabilitation Services | DOT | 318 2009 SPLOST Fund | \$300,000 | 3/28/2013 | Anticipated to BOC Agenda 5/7/2013 |
| BL028-13 | Suwanee Dam Road (Peachtree Industrial Boulevard - Buford Highway) Pedestrian Safety, Suwanee Dam Road School Safety Project | DOT | 318 2009 SPLOST Fund | \$798,000 | 3/28/2013 | Anticipated to BOC Agenda 5/7/2013 |
| BL029-13 | Cruse Road Sidewalk (Sugarloaf Parkway - Old Norcross Road), Beaver Ruin Road Sidewalk (Rockborough Trail - Bailey Drive), and S.R. 141 Sidewalk (Holcomb Bridge Road - Woodhill Drive) Pedestrian Safety Improvements Projects | DOT | 318 2009 SPLOST Fund | \$580,000 | 4/4/2013 | Anticipated to BOC Agenda 5/21/2013 |
| BL030-13 | Construction of Ivy Creek Greenway Phase I, Section 3 Project | DOCS | 318 2009 SPLOST Fund 318G 2009 SPLOST Fund-Grant | \$1,600,000 | 4/10/2013 | Anticipated to BOC Agenda 5/7/2013 |
| BL032-13 | Hickory Trail Water Main Replacement | DWR | 504 Water & Sewer Renewal & Extension Fund | \$752,975 | 5/3/2013 | Anticipated to BOC June 2013 |

3/11/13 through 4/9/13
Upcoming Purchasing Solicitations

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND | ESTIMATED BUDGET | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|--|---------|---|---------------------|-----------------------|--|
| BL033-13 | Taxiway "W" Pavement Rehabilitation Project | DOT | 523 Airport Renewal & Extension Fund 523G Airport Renewal & Extension Fund-Grants | \$1,700,000 | 4/19/2013 | Anticipated to BOC Agenda 5/21/2013 |
| BL034-13 | Purchase of Water Meter Repair Parts, Fittings, and Meter Boxes on an Annual Contract | DWR | 501 Water & Sewer Operating Fund 504 Water & Sewer Renewal & Extension Fund | \$240,000 | 4/15/2013 | Anticipated to BOC Agenda 5/7/2013 |
| BL035-13 | Culvert Upgrades on Mink Livsey Road, Harmony Grove Road, Fern Creek Drive, and North Norcross Tucker Road | DWR | 591 Stormwater Renewal & Extension Fund | \$1,600,000 | 5/7/2013 | Anticipated to BOC June 2013 |
| BL036-13 | GCPD Firearms Range Lead Abatement Project | Police | 106 Police Services District Fund | \$100,000 | 4/19/2013 | Anticipated to BOC Agenda 5/21/2013 |
| BL037-13 | Boggs Road (Old Norcross Road - Breckinridge Boulevard) Pedestrian Safety Improvements Project | DOT | 200G Miscellaneous Grant Fund-External | \$591,055 | 4/18/2013 | Anticipated to BOC Agenda 5/21/2013 |
| BL038-13 | Filter Media Replacement in Filter Building #2 and Handrail Modifications | DWR | 504 Water & Sewer Renewal & Extension Fund | \$990,000 | 5/15/2013 | Anticipated to BOC July 2013 |
| BL039-13 | Ensorbrook Farm Pump Station Decommissioning Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$593,490 | 5/16/2013 | Anticipated to BOC July 2013 |
| BL040-13 | Purchase of Safety Shoes on an Annual Contract | Various | 001 General Fund 104 Development and Enforcement Services District Fund 105 Recreation Fund 501 Water & Sewer Operating Fund | \$84,100 | 5/7/2013 | Anticipated to BOC July 2013 |
| RP023-12 | Provision of Voice & Data Network Services on an Annual Contract | ITS | 665 Administrative Support Fund 001 General Fund 501 Water & Sewer Operating Fund 095 E-911 Fund 105 Recreation Fund Various Other Funds | \$2,100,000 | 10/18/2012 | Anticipated to BOC May 2013 |
| RP025-12 | Provision of Inmate Coinless and Pay Telephone Equipment at the Gwinnett County Detention Center | Sheriff | 001 General Fund | \$860,000 (Revenue) | 10/31/2012 | Evaluation delayed for a critical team member absence due to illness. Anticipated to BOC Agenda 5/7/2013 |
| RP002-13 | On-Call Water And Wastewater Facility Equipment Repair And Maintenance | DWR | 504 Water & Sewer Renewal & Extension Fund | \$5,800,000 | 4/24/2013 | Anticipated to BOC July 2013 |
| RP003-13 | Optimization of Water Production Chemical Coagulant Pilot- Scale Study Project | DWR | 501 Water & Sewer Operating Fund | \$150,000 | 4/29/2013 | Anticipated to BOC July 2013 |

3/11/13 through 4/9/13
Upcoming Purchasing Solicitations

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND | ESTIMATED BUDGET | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|---|-------|---|------------------|-----------------------|---|
| RP004-13 | Comprehensive Wellness Program on an Annual Contract with Four Options to Renew | HR | 605 Group Self-Insurance Fund | \$65,000 | 4/26/2013 | Anticipated to BOC Agenda 6/18/2013 |
| RP005-13 | Provision of an Enterprise Content Management System | DOITS | 300-304 Capital Project Fund | \$956,100 | 5/7/2013 | Anticipated to BOC August 2013 |
| RP006-13 | Provide Property and Casualty Insurance Coverage/Services on an Annual Contract | DOFS | 602 Risk Management Fund & 604 Workers' Compensation Fund | \$2,600,000 | 4/30/2013 | Anticipated to BOC July 2013 |
| RP007-13 | Provide Construction Document Development for the New Lanier Park Site | DOCS | 318 2009 SPLOST Fund | \$500,000 | 4/26/2013 | Anticipated to BOC July 2013 |

2012 E-911 Reimbursement Reconciliation Report & 2013 Estimated Payments

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

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

2012 Payments to Cities for E-911 Expenses Incurred & Estimated Payments for 2013 Expenses

| | Duluth | Lawrenceville | Norcross | Snellville | Suwanee | Total |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Payments to Cities in 2012 | \$ 679,670 | \$ 738,180 | \$ 625,507 | \$ 438,404 | \$ 433,680 | \$ 2,915,441 |
| Cities' Audited Actual Expenses Incurred in 2012 | 734,068 | 714,573 | 521,407 | 516,227 | 469,053 | 2,955,328 |
| Additional Payments to (from) Cities in 2013 | 54,398 | (23,607) | (104,100) | 77,823 | 35,373 | 39,887 |
| Total Payments to Cities for 2012 Expenses | \$ 734,068 | \$ 714,573 | \$ 521,407 | \$ 516,227 | \$ 469,053 | \$ 2,955,328 |
| 2013 Budget requests submitted by Cities | \$ 691,860 | \$ 931,335 | \$ 630,647 | \$ 445,009 | \$ 434,890 | \$ 3,133,741 |
| Estimated Year-end True up to Actual Expenses | | | | | | 265,000 |
| Total Estimated Payments to Cities for 2013 Expenses | | | | | | \$ 3,398,741 |

Per the SDS agreement, the County disbursed \$2.9 million to the Cities during 2012 based on a budget approved by the 911 Advisory Committee. After 2012 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred for 2012. The County then disbursed additional payments to the Cities that had incurred expenses above the previous payments.

The Cities have submitted 2013 budgets totaling \$3.1 million which have been approved by the 911 Advisory Committee. The agenda item request to increase the E-911 Fund's appropriations from \$2.5 million to \$3.4 million includes an amount of \$265,000 to be used, if needed, to true-up the payments to the Cities at year-end based on actual expenses incurred for 2013.