

gwinnettcounty

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



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**M E M O R A N D U M**

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

**FROM:** Aaron J. Bovos  
Deputy County Administrator

Maria B. Woods  
Director of Financial Services

**DATE:** June 17, 2013

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

This report, which includes unaudited information for the fiscal year through May 2013, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
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Inter-fund Transfers – All Funds Schedule	Page 50
Budget Adjustments by Fund Schedule	Page 51
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# Executive Summary

The Mid-Year Reconciliation Budget is complete and will be presented to the Board of Commissioners for approval on June 18<sup>th</sup>. During this process, the County reviews year-to-date revenues and expenses/expenditures and adjusts the budget to be more in line with actual experience. If approved, the Reconciliation Budget will result in an increase of \$9.0 million above the adopted budget of \$1.058 billion.

Notices of Current Assessment for the 2013 tax year for most residential and commercial properties were issued in April. Property owners have 45 days from the date of the assessment notice to appeal. As of mid-June, the County reported less than half (43.8 percent) of the number of residential and commercial appeals in comparison to the same time last year.

The Board of Commissioners held a strategic planning session on May 13<sup>th</sup> and 14<sup>th</sup> to discuss issues and objectives that will affect Gwinnett County's future. During this meeting, the top 5 issues facing the County were identified as follows:

- Culture of Leadership
- Aging and Declining Areas of the County
- County Workforce
- Water Resources
- Economy and Economic Development

On May 30<sup>th</sup>, Chairman Nash and County leaders conducted the fiscal year 2014 budget and business planning process kick-off meeting, which included the following fiscal approach to the upcoming budget: 1) continuing the 90-day job vacancy savings program; 2) preserving mandated and priority core services; 3) continuing modified zero-based budgeting for specific line items; and 4) continuing the use of decision packages for service reductions and service enhancements.

The priorities identified at the strategic planning session and the approach to the fiscal year 2014 budget are guiding the development of the upcoming financial plan. As of the date of this report, Departments and Elected Officials have submitted their fiscal year 2014 capital budgets. The capital review team will convene on June 19<sup>th</sup> to begin the evaluation process, and a recommendation will be presented to the Chairman in July. Departments are currently developing their fiscal year 2014 operating budgets and will submit them in July.

In March 2013, as a result of the sequestration order, the Federal Aviation Administration (FAA) announced plans to cease federal funding for 149 air traffic control towers across the country including the County's Briscoe Field Air Traffic Control Tower. In late April, the County joined a lawsuit with other similarly situated airports impacted by the legislation, but the case was dismissed in May as a result of the FAA's decision under Federal Flight Delays Act to keep the towers open through at least September 30<sup>th</sup>, the end of the federal fiscal year.

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:

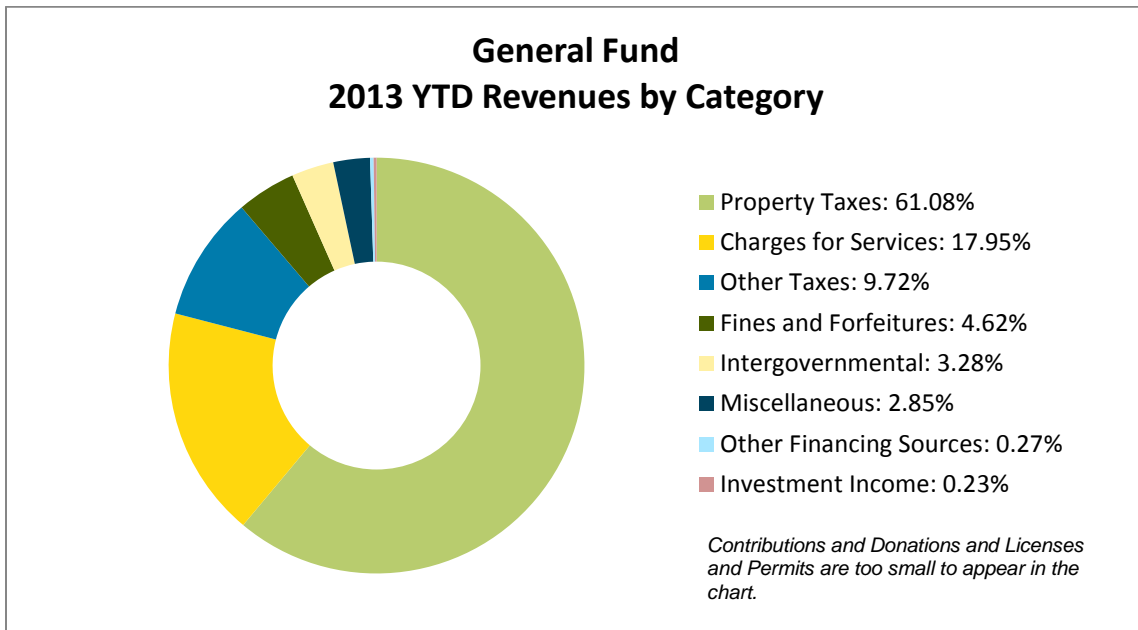
- Development and Enforcement Services District Fund
- Fire and Emergency Medical Services District Fund
- Police Services District Fund
- Loganville Emergency Services Medical Services District Fund

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

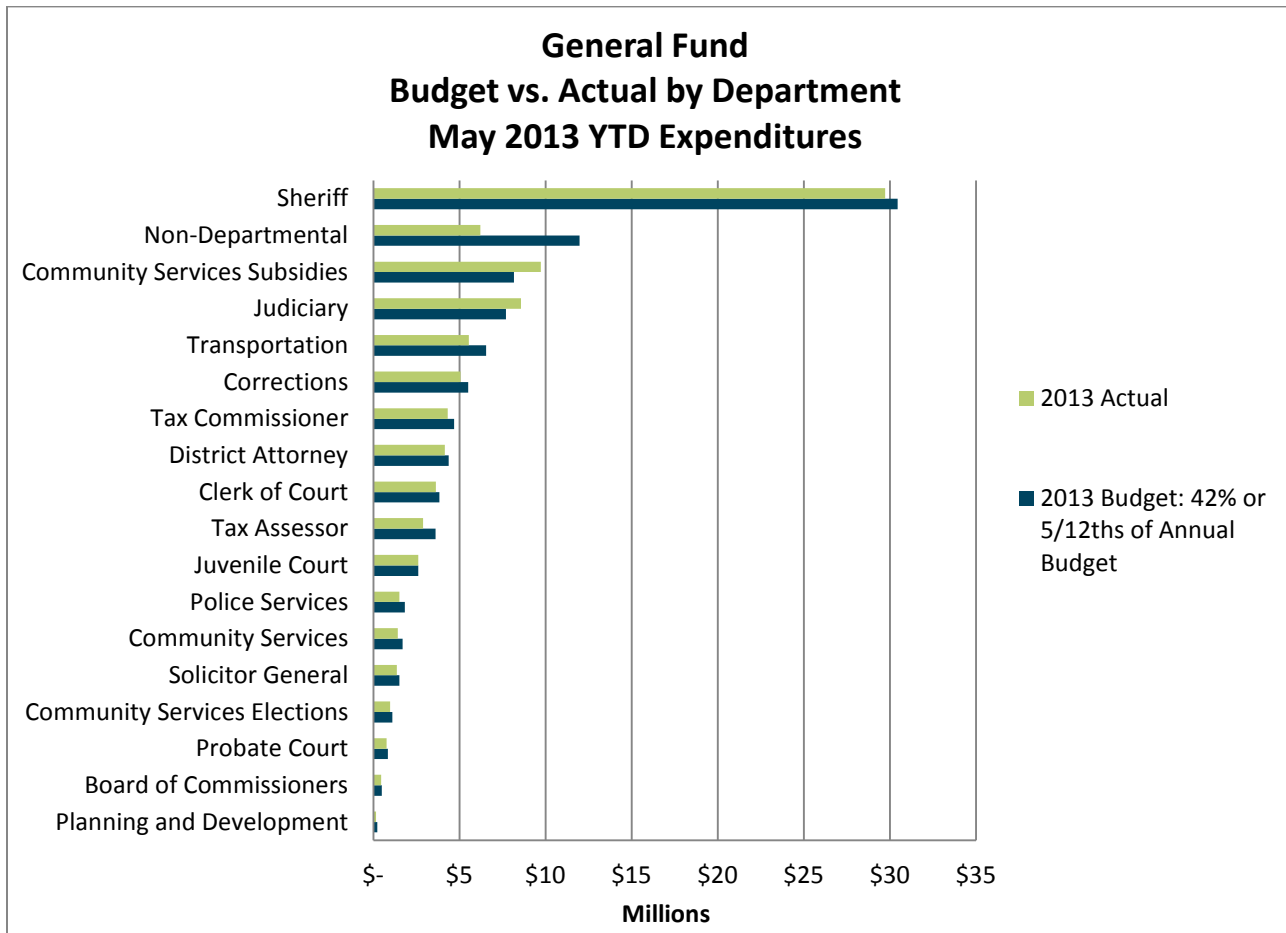
In fiscal year 2013, the County changed the layout of the fund statements within this report to include prior year actual results for most funds. Funds that are new or that have changed significantly in 2013 do not include prior year data. To view prior years’ monthly reports, refer to the County’s [Your 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 stakeholders, business, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.



Current year motor vehicle taxes and prior year property taxes make up approximately 61 percent of year-to-date revenues in the General Fund. When 2013 property taxes are billed and collected later in the year, they will make up an even larger percentage of the fund’s revenues. Property taxes represent approximately 69 percent of the fund’s current annual budget.



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

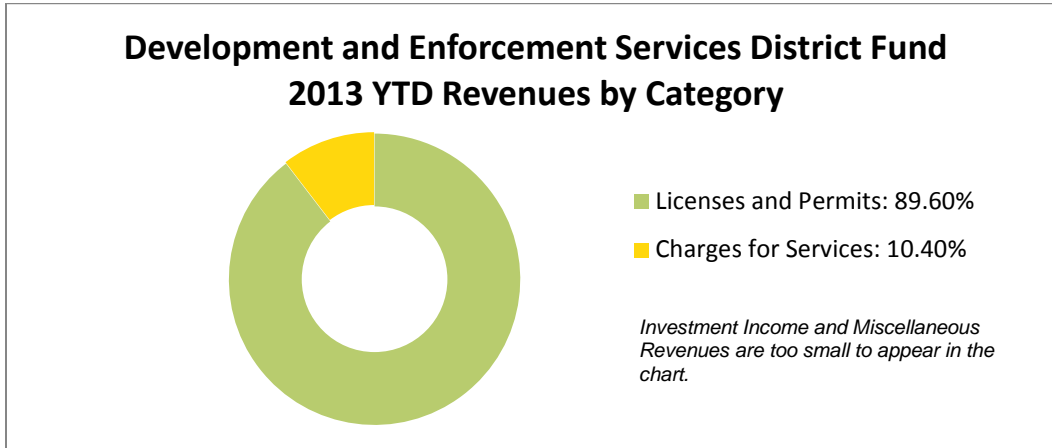
Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary. Additionally, in accordance with the SDS agreement, 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. Although the General Fund is currently collecting these revenues, no transfers will take place until millage rates are adopted this summer.

As expected, Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed. The variance between budget and actual expenditures is normal due to the timing of when subsidy payments and payments to other governments are made. Subsidy payments are generally paid quarterly. 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 May. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

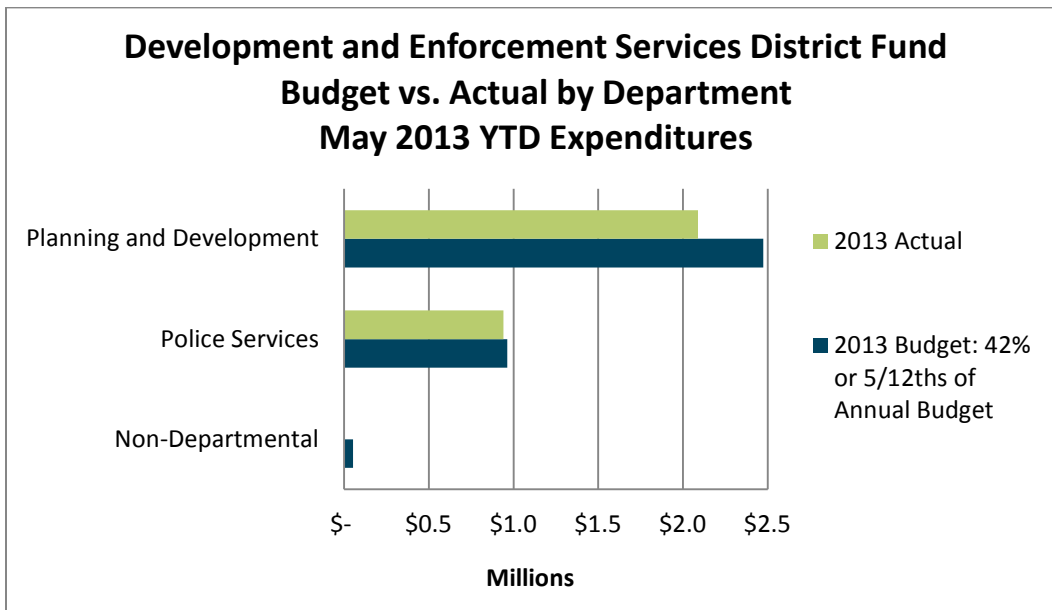
# Development and Enforcement Services District Fund (page 14)

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.



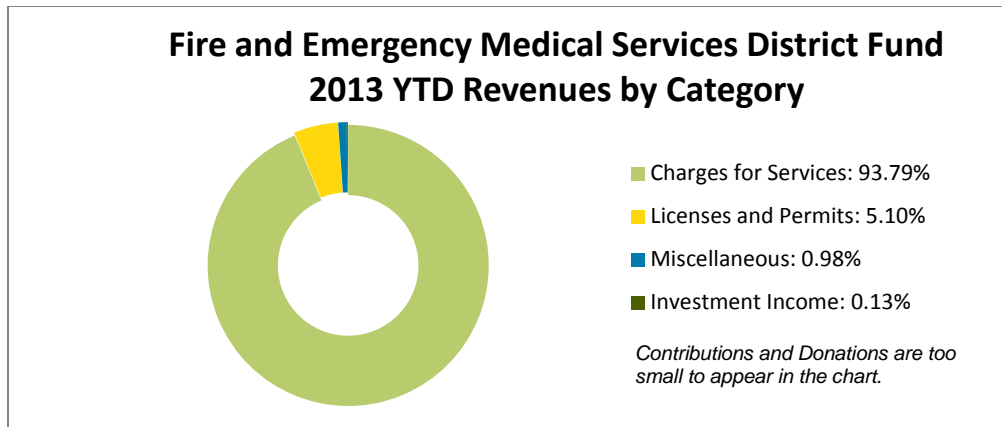
To more accurately reflect the activity within this fund, the chart above excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

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



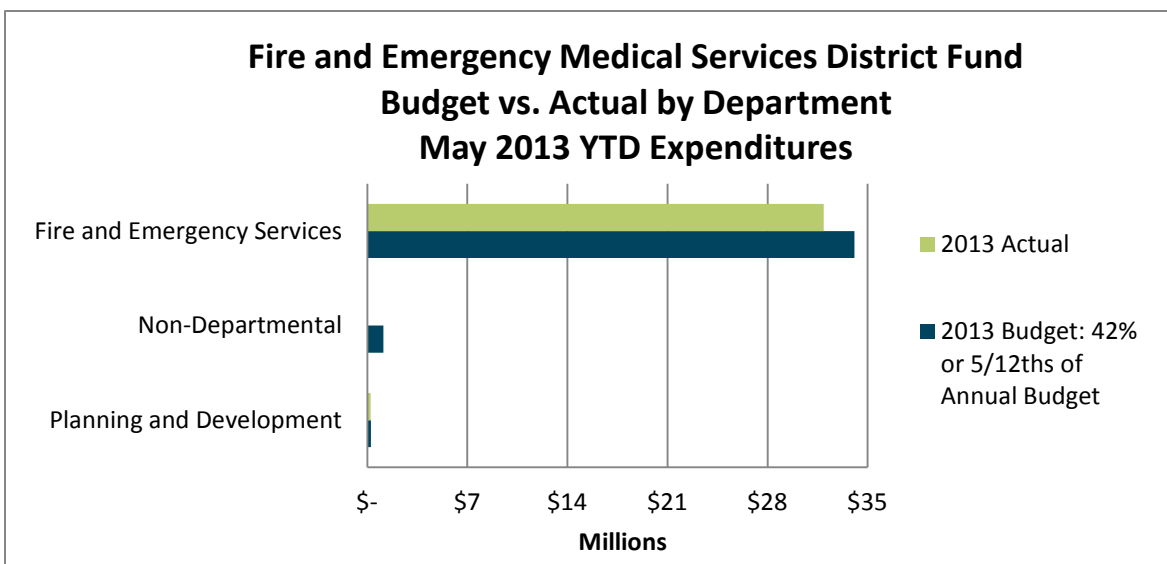
# Fire and Emergency Medical Services District Fund (page 15)

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.



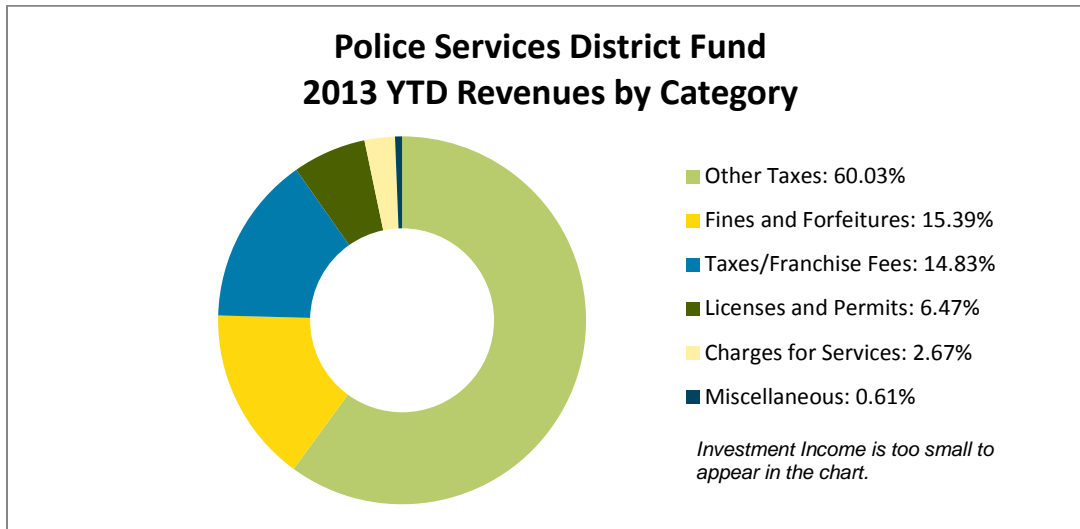
To more accurately reflect the activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,989 to establish a 3-month reserve.

As expected this time of year, the Fire and Emergency Medical Services District Fund temporarily reflects negative equity. Equity will become positive later in the year when property taxes are billed and collected, at which time the main revenue source will shift to property taxes. Property taxes represent approximately 76 percent of the fund's current annual budget, excluding the one-time transfer to establish a 3-month reserve.



## 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.

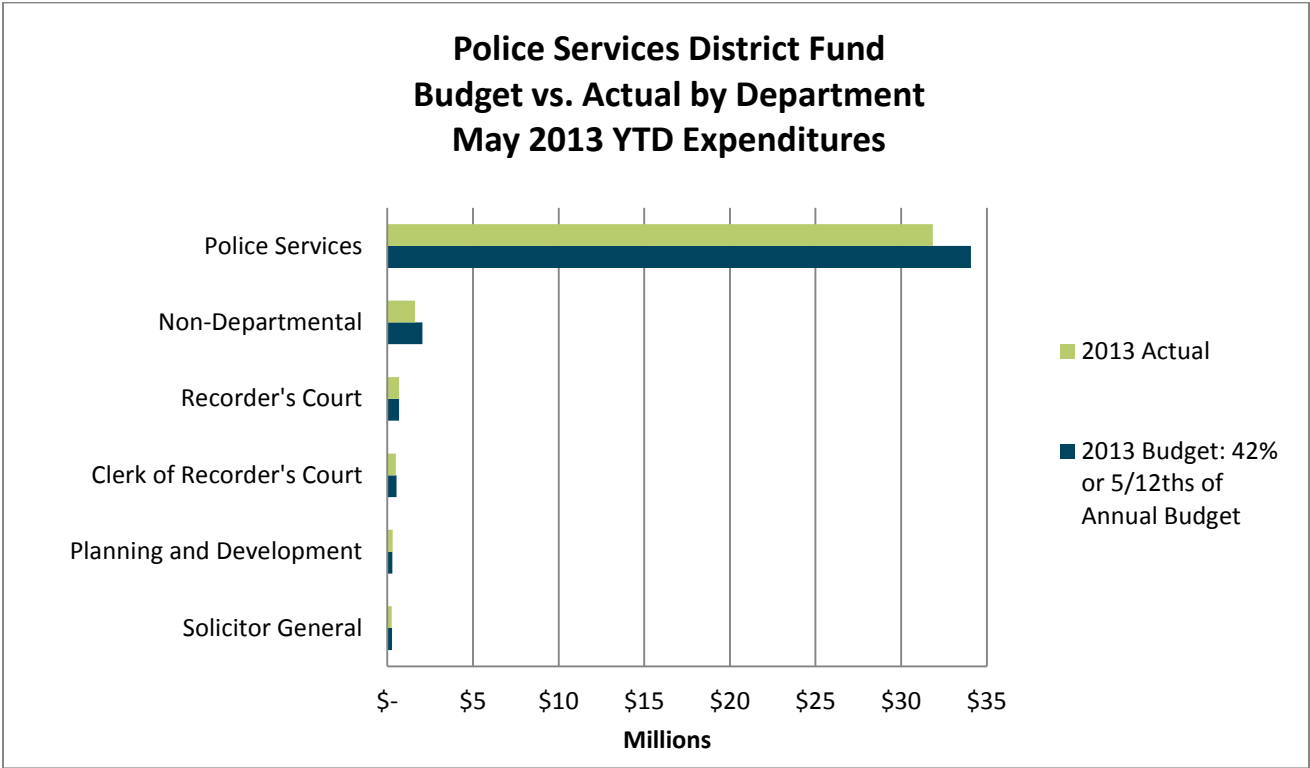


To more accurately reflect the activity within this fund, the chart above excludes a one-time transfer in the amount of \$27,500,000 to establish a 3-month reserve.

Although current year-to-date revenues collected are primarily from other taxes, franchise fees, and fines and forfeitures, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget, excluding the one-time transfer to establish a 3-month reserve.

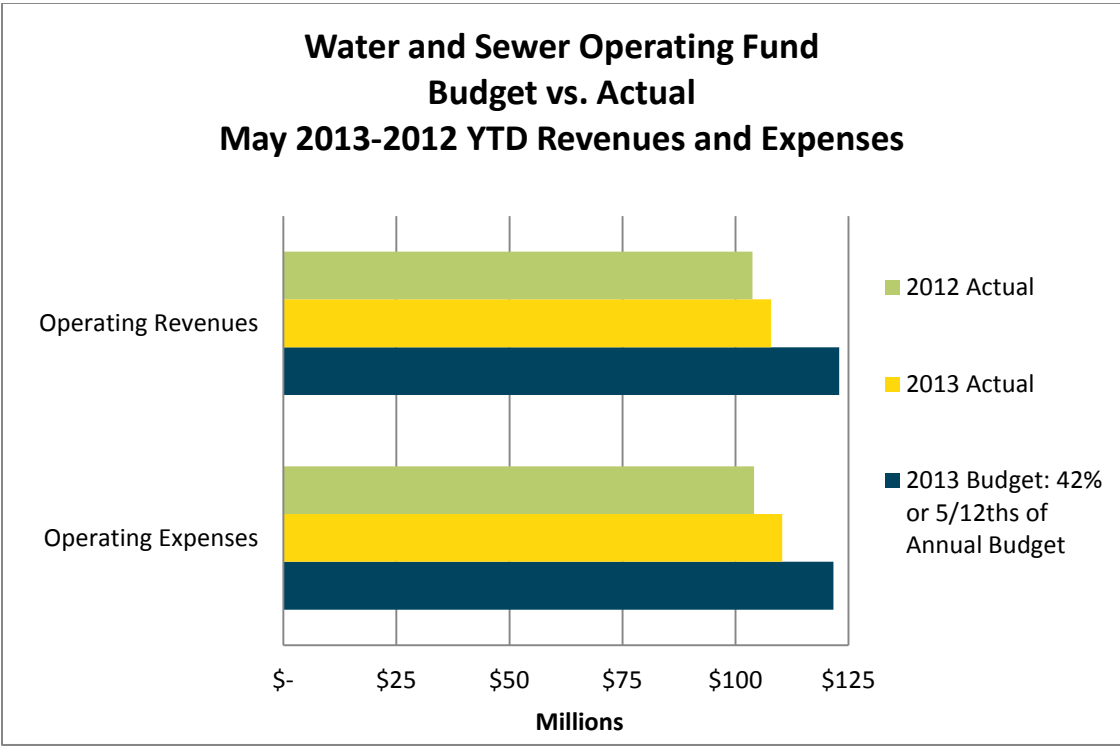
The other taxes category includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.





## Water and Sewer Operating Fund (page 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 Operating Fund revenues are up approximately \$4.1 million when compared to the same time last year. The year-over-year increase is primarily attributable to increases in Retail Sewer, System Development Charge, and Retail Water revenues. These increases were partially offset by decreases in Conservation Surcharge, Refund/Rebate, Water Wholesale, Water Reconnect fee, and Sewer Assessment revenues.

System Development Charge revenues, which represent fees paid by developers to receive access to the water and sewerage system, continue to be reported at higher levels than 2012. Year-to-date revenues are nearly \$2.9 million greater than this time last year.

Year-to-date Water and Sewer operating expenses are up approximately \$6.2 million when compared to May 2012. The year-over-year increase is mainly due to increases in the Transfer to Renewal & Extension and Debt Service expenses. These increases were partially offset by decreases in the Additional OPEB Contribution, Personal Services, Bad Debt Expense, and Industrial Repair & Maintenance.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Operating Fund revenues are 5.11 percent less than budget. Due to the billing cycle, revenues are recorded one month after they are earned and will appear to be understated when compared to budget until year end when an accounting adjustment is made. Additionally, revenues are expected to increase in the coming months, as they typically trend upwards in the warmer, summer months.

Expenses are 3.88 percent less than budget for the percentage of the fiscal year that has lapsed. This variance can be explained by the following:

- Utilities (\$2.4 million under budget) and Chemicals (\$989,000 under budget) are lower than budget due to the decrease in water consumption resulting from unusually high rainfall levels.
- Industrial Repair and Maintenance is \$2.5 million under budget; spending on preventative maintenance is expected to increase over the dryer, summer months.
- Professional Services are \$2.1 million under budget because some of the studies planned for this year are scheduled to start in the second half of the year.
- Personal Services are \$1.5 million under budget due to job vacancies.

## Other Funds

As planned, nearly 96 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.

As expected this time of year, the Stormwater Operating Fund (page 40) temporarily reflects negative equity. Equity will become positive later in the year when charges for services are

collected with property tax collections. Charges for services represent nearly 99.9 percent of the fund's current annual budget.

The Risk Management Fund (page 46) currently shows expenditures at approximately 13 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.

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget
<b>Fund Balance January 1</b>	<b>\$ 174,536,687</b>	<b>\$ 174,536,687</b>	<b>\$ 174,536,687</b>	
<b>Revenues:</b>				
Taxes	\$ 204,749,308	\$ 204,749,308	\$ 26,225,711	12.81%
Intergovernmental	3,097,585	3,097,585	1,215,285	39.23%
Charges for Services	26,651,171	26,651,171	6,682,909	25.08%
Fines and Forfeitures	5,247,479	5,247,479	1,709,943	32.59%
Investment Income	319,511	319,511	83,438	26.11%
Contributions and Donations	30,000	34,597	17,257	49.88%
Miscellaneous	1,490,450	1,490,450	1,054,406	70.74%
Other Financing Sources	199,539	199,539	101,651	50.94%
<b>Total Revenues without Use of Fund Balance</b>	<b>241,785,043</b>	<b>241,789,640</b>	<b>37,090,600</b>	<b>15.34%</b>
Use of Fund Balance	42,636,693	42,429,641	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,421,736</b>	<b>\$ 284,219,281</b>	<b>\$ 37,090,600</b>	<b>13.05%</b>
<b>Appropriations:</b>				
Board of Commissioners	\$ 1,193,826	\$ 1,193,826	\$ 453,719	38.01%
Tax Assessor	8,605,360	8,662,613	2,888,217	33.34%
Tax Commissioner	11,070,281	11,236,947	4,312,353	38.38%
Transportation	15,783,712	15,719,191	5,548,376	35.30%
Planning and Development	639,345	562,785	153,932	27.35%
Police Services	4,413,101	4,376,883	1,510,148	34.50%
Corrections	13,329,003	13,222,329	5,051,101	38.20%
Community Services	4,089,393	4,071,424	1,422,661	34.94%
<b>Community Services Subsidies:</b>				
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	287,978	39.17%
Library Subsidy	15,118,068	15,118,068	7,559,034	50.00%
Mental Health	768,297	768,297	384,149	50.00%
<b>Total Community Services Subsidies</b>	<b>19,588,951</b>	<b>19,588,951</b>	<b>9,724,129</b>	<b>49.64%</b>
Community Services - Elections	2,626,137	2,626,137	972,779	37.04%
Juvenile Court	5,933,166	6,276,266	2,606,695	41.53%
Sheriff	71,209,915	71,743,015	29,219,021	40.73%
Immigration Customs Enforcement	1,310,531	1,310,531	494,155	37.71%
Clerk of Court	9,205,726	9,205,726	3,629,556	39.43%
Judiciary	15,614,527	18,470,427	8,568,147	46.39%
Probate Court	1,930,924	2,000,408	760,024	37.99%
District Attorney	10,480,189	10,480,189	4,147,981	39.58%
Solicitor General	3,608,983	3,616,883	1,354,929	37.46%

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GENERAL FUND (001) continued

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget
<b>Non-Departmental:</b>				
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	935,970	41.67%
Contribution to Transit	2,765,574	2,765,574	1,152,323	41.67%
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	1,416,900	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,191,293	1,191,293	502,841	42.21%
Other Miscellaneous	391,774	391,774	77,978	19.90%
Pauper Burial	90,000	90,000	81,250	90.28%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	100,000	100,000	-	0.00%
Indigent Defense Reserve	6,000,000	3,894,500	-	0.00%
Court Reporters Reserve	2,000,000	1,090,400	-	0.00%
Court Interpreters Reserve	565,000	345,700	-	0.00%
Other Governmental Agencies	250,000	367,250	47,551	12.95%
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%
<b>Total Non-Departmental</b>	<b>83,788,666</b>	<b>79,854,750</b>	<b>57,337,311</b>	<b>71.80%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,421,736</b>	<b>\$ 284,219,281</b>	<b>\$ 140,155,234</b>	<b>49.31%</b>

Projected Fund Balance December 31

\$ 131,899,994	\$ 132,107,046
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Fund Balance as of Report Date

\$ 71,472,053
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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 28,892,896	\$ 28,892,896	\$ 28,892,896			
<b>Revenues:</b>						
Taxes	\$ 5,683,063	\$ 5,683,063	\$ 400,546	7.05%	\$ 445,417	8.19%
Intergovernmental	18,817	18,817	7,340	39.01%	4,626	24.58%
Investment Income	21,244	21,244	9	0.04%	12,396	55.71%
Other Financing Sources	35,286	35,286	-	0.00%	-	0.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>5,758,410</b>	<b>5,758,410</b>	<b>407,895</b>	<b>7.08%</b>	<b>462,439</b>	<b>8.43%</b>
Use of Fund Balance	19,814,419	19,814,419	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 25,572,829</b>	<b>\$ 25,572,829</b>	<b>\$ 407,895</b>	<b>1.60%</b>	<b>\$ 462,439</b>	<b>8.43%</b>
<b>Appropriations:</b>						
Debt Service	\$ 25,572,829	\$ 25,572,829	\$ 24,479,705	95.73%	\$ 4,327,909	82.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 25,572,829</b>	<b>\$ 25,572,829</b>	<b>\$ 24,479,705</b>	<b>95.73%</b>	<b>\$ 4,327,909</b>	<b>78.94%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 9,078,477</b>	<b>\$ 9,078,477</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 4,821,086</b>			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
<b>Revenues:</b>				
Taxes	\$ 5,487,822	\$ 5,487,822	\$ -	0.00%
Licenses and Permits	2,381,824	2,381,824	1,519,328	63.79%
Charges for Services	336,730	336,730	176,424	52.39%
Investment Income	3,000	3,000	1,356	45.20%
Miscellaneous	-	-	2,346	-
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%
<b>TOTAL REVENUES</b>	<b>\$ 11,746,884</b>	<b>\$ 11,746,884</b>	<b>\$ 4,558,966</b>	<b>38.81%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 5,964,351	\$ 5,935,541	\$ 2,088,983	35.19%
Police Services	2,342,920	2,311,381	940,408	40.69%
Non-Departmental	125,000	125,000	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,432,271	8,371,922	3,029,391	36.19%
Contribution to Fund Balance	3,314,613	3,374,962	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,746,884</b>	<b>\$ 11,746,884</b>	<b>\$ 3,029,391</b>	<b>25.79%</b>
Projected Fund Balance December 31	\$ 3,314,613	\$ 3,374,962		
Fund Balance as of Report Date			\$ 1,529,575	

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ -	\$ -	\$ -	
<b>Revenues:</b>				
<b>Taxes</b>	\$ 65,285,292	\$ 65,285,292	\$ -	0.00%
<b>Licenses and Permits</b>	778,373	778,373	278,937	35.84%
<b>Charges for Services</b>	13,850,660	13,850,660	5,133,115	37.06%
<b>Investment Income</b>	33,750	33,750	7,011	20.77%
<b>Contributions and Donations</b>	-	-	745	-
<b>Miscellaneous</b>	35,400	53,164	53,552	100.73%
<b>Other Financing Sources</b>	5,406,582	5,406,582	-	0.00%
<b>Operating Transfer In - 3 Month Reserve</b>	20,769,889	20,769,889	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<u>\$ 106,159,946</u>	<u>\$ 106,177,710</u>	<u>\$ 26,243,249</u>	24.72%
<b>Appropriations:</b>				
<b>Planning and Development</b>	\$ 597,429	\$ 597,429	\$ 238,434	39.91%
<b>Fire and Emergency Services</b>	81,767,134	81,784,898	31,922,137	39.03%
<b>Non-Departmental</b>	2,715,000	2,715,000	-	0.00%
<b>Total Appropriations without Contribution to Fund Balance</b>	85,079,563	85,097,327	32,160,571	37.79%
<b>Contribution to Fund Balance</b>	21,080,383	21,080,383	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 106,159,946</u>	<u>\$ 106,177,710</u>	<u>\$ 32,160,571</u>	30.29%
<b>Projected Fund Balance December 31</b>	<u>\$ 21,080,383</u>	<u>\$ 21,080,383</u>		
<b>Fund Deficit as of Report Date</b>			<u>\$ (5,917,322)</u>	



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## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2013			% Actual to Current Budget
	2013 Adopted Budget	Current Annual Budget as of 5/31/2013	Actuals YTD as of 5/31/2013	
Fund Balance January 1	\$ 820,000	\$ 820,000	\$ 820,000	
Revenue:				
Investment Income	\$ 1,200	\$ 1,200	\$ 27	2.25%
Total Revenues without Use of Fund Balance	1,200	1,200	27	2.25%
Use of Fund Balance	15,600	15,600	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ 27</b>	<b>0.16%</b>
Appropriations:				
Loganville Emergency Medical Services	\$ 16,800	\$ 16,800	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 804,400	\$ 804,400		
Fund Balance as of Report Date			\$ 820,027	

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## POLICE SERVICES DISTRICT FUND (106)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 46,847,668	\$ 46,847,668	\$ 15,640,661	33.39%
Insurance Premium Taxes	27,984,859	27,984,859	-	0.00%
Licenses and Permits	4,306,401	4,306,401	1,351,248	31.38%
Charges for Services	921,463	921,463	558,052	60.56%
Fines and Forfeitures	9,134,646	9,134,646	3,215,673	35.20%
Investment Income	33,750	33,750	13,289	39.37%
Miscellaneous	248,045	275,045	128,044	46.55%
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%
<b>TOTAL REVENUES</b>	<b>\$ 119,028,204</b>	<b>\$ 119,055,204</b>	<b>\$ 48,406,967</b>	<b>40.66%</b>
Appropriations:				
Planning and Development	\$ 697,900	\$ 697,900	\$ 306,784	43.96%
Police Services	81,749,463	81,786,463	31,841,648	38.93%
Recorder's Court	1,591,586	1,630,686	684,747	41.99%
Solicitor General	672,812	672,812	250,765	37.27%
Clerk of Recorder's Court	1,298,873	1,298,873	491,890	37.87%
Non-Departmental	5,010,636	4,934,536	1,620,636	32.84%
Total Appropriations without Contribution to Fund Balance	91,021,270	91,021,270	35,196,470	38.67%
Contribution to Fund Balance	28,006,934	28,033,934	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 119,028,204</b>	<b>\$ 119,055,204</b>	<b>\$ 35,196,470</b>	<b>29.56%</b>
Projected Fund Balance December 31	\$ 28,006,934	\$ 28,033,934		
Fund Balance as of Report Date			\$ 13,210,497	

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 14,399,068	\$ 14,399,068	\$ 14,399,068			
<b>Revenues:</b>						
Taxes	\$ 23,356,746	\$ 23,356,746	\$ 1,604,408	6.87%	\$ 1,623,650	7.09%
Intergovernmental	52,810	52,810	30,576	57.90%	19,273	36.49%
Charges for Services	3,935,559	3,935,559	1,401,082	35.60%	1,518,570	37.36%
Investment Income	11,250	11,250	4,544	40.39%	5,606	88.56%
Contributions and Donations	4,550	4,550	-	0.00%	300	6.59%
Miscellaneous	1,849,471	1,849,471	1,058,934	57.26%	903,256	53.48%
Other Financing Sources	346,782	346,782	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 29,557,168</b>	<b>\$ 29,557,168</b>	<b>\$ 4,099,544</b>	<b>13.87%</b>	<b>\$ 4,070,655</b>	<b>14.18%</b>
<b>Appropriations:</b>						
Community Services	\$ 27,944,567	\$ 27,817,150	\$ 9,818,003	35.29%	\$ 10,078,214	35.57%
Support Services	136,312	136,312	24,925	18.29%	55,629	43.13%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>28,080,879</b>	<b>27,953,462</b>	<b>9,842,928</b>	<b>35.21%</b>	<b>10,133,843</b>	<b>35.61%</b>
Contribution to Fund Balance	1,476,289	1,603,706	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,557,168</b>	<b>\$ 29,557,168</b>	<b>\$ 9,842,928</b>	<b>33.30%</b>	<b>\$ 10,133,843</b>	<b>35.30%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 15,875,357</b>	<b>\$ 16,002,774</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 8,655,684</b>			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 1,147,852	\$ 1,147,852	\$ 1,147,852			
Revenues:						
Charges for Services	\$ 115,904	\$ 115,904	\$ 2,253	1.94%	\$ 2,500	2.18%
Investment Income	1,500	1,500	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 117,404</b>	<b>\$ 117,404</b>	<b>\$ 2,253</b>	<b>1.92%</b>	<b>\$ 2,500</b>	<b>2.15%</b>
Appropriations:						
Transportation	\$ 62,272	\$ 62,272	\$ 9,870	15.85%	\$ 27,476	47.08%
Total Appropriations without Contribution to Fund Balance	62,272	62,272	9,870	15.85%	27,476	47.08%
Contribution to Fund Balance	55,132	55,132	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,404</b>	<b>\$ 117,404</b>	<b>\$ 9,870</b>	<b>8.41%</b>	<b>\$ 27,476</b>	<b>23.65%</b>
Projected Fund Balance December 31	\$ 1,202,984	\$ 1,202,984				
Fund Balance as of Report Date			\$ 1,140,235			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 2,980,705	\$ 2,980,705	\$ 2,980,705			
Revenues:						
Charges for Services	\$ 6,961,294	\$ 6,961,825	\$ 110,824	1.59%	\$ 145,058	2.35%
Investment Income	4,500	4,500	171	3.80%	1,341	36.92%
Total Revenues without Use of Fund Balance	6,965,794	6,966,325	110,995	1.59%	146,399	2.37%
Use of Fund Balance	456,046	455,995	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,421,840</b>	<b>\$ 7,422,320</b>	<b>\$ 110,995</b>	<b>1.50%</b>	<b>\$ 146,399</b>	<b>2.12%</b>
Appropriations:						
Transportation	\$ 7,421,840	\$ 7,422,320	\$ 2,282,750	30.76%	\$ 2,169,530	31.35%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,421,840</b>	<b>\$ 7,422,320</b>	<b>\$ 2,282,750</b>	<b>30.76%</b>	<b>\$ 2,169,530</b>	<b>31.35%</b>
Projected Fund Balance December 31	\$ 2,524,659	\$ 2,524,710				
Fund Balance as of Report Date			\$ 808,950			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 1,309,410	\$ 1,309,410	\$ 1,309,410	
<b>Revenues:</b>				
Charges for Services	\$ 832,275	\$ 832,275	\$ -	0.00%
Investment Income	338	338	542	160.36%
<b>Total Revenues without Use of Fund Balance</b>	<b>832,613</b>	<b>832,613</b>	<b>542</b>	<b>0.07%</b>
Use of Fund Balance	1,132,199	1,132,199	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,964,812</b>	<b>\$ 1,964,812</b>	<b>\$ 542</b>	<b>0.03%</b>
<b>Appropriations:</b>				
Clerk of Court	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,964,812</b>	<b>\$ 1,964,812</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 177,211</b>	<b>\$ 177,211</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 1,309,952</b>	

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 47,282	\$ 47,282	\$ 47,282			
Revenues:						
Charges for Services	\$ 43,500	\$ 43,500	\$ 27,109	62.32%	\$ 19,399	36.43%
Miscellaneous	6,122	6,122	2,799	45.72%	1,823	33.29%
Total Revenues without Use of Fund Balance	49,622	49,622	29,908	60.27%	21,222	36.10%
Use of Fund Balance	19,772	19,772	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 69,394</b>	<b>\$ 69,394</b>	<b>\$ 29,908</b>	<b>43.10%</b>	<b>\$ 21,222</b>	<b>21.38%</b>
Appropriations:						
Corrections	\$ 69,394	\$ 69,394	\$ 23,662	34.10%	\$ 29,507	29.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 69,394</b>	<b>\$ 69,394</b>	<b>\$ 23,662</b>	<b>34.10%</b>	<b>\$ 29,507</b>	<b>29.72%</b>
Projected Fund Balance December 31	\$ 27,510	\$ 27,510				
Fund Balance as of Report Date			\$ 53,528			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 1,422,804	\$ 1,422,804	\$ 1,422,804			
Revenues:						
Fines and Forfeitures	\$ 875,073	\$ 875,073	\$ 316,300	36.15%	\$ 287,753	34.59%
Investment Income	1,481	1,481	623	42.07%	547	27.57%
Miscellaneous	-	-	908	-	624	-
Other Financing Sources	-	-	-	-	45,914	41.67%
Total Revenues without Use of Fund Balance	876,554	876,554	317,831	36.26%	334,838	35.47%
Use of Fund Balance	298,929	298,929	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,175,483</b>	<b>\$ 1,175,483</b>	<b>\$ 317,831</b>	<b>27.04%</b>	<b>\$ 334,838</b>	<b>28.98%</b>
Appropriations:						
District Attorney	\$ 433,311	\$ 433,311	\$ 171,997	39.69%	\$ 117,941	25.07%
Solicitor General	742,172	742,172	207,591	27.97%	203,444	29.70%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,175,483</b>	<b>\$ 1,175,483</b>	<b>\$ 379,588</b>	<b>32.29%</b>	<b>\$ 321,385</b>	<b>27.81%</b>
Projected Fund Balance December 31	\$ 1,123,875	\$ 1,123,875				
Fund Balance as of Report Date			\$ 1,361,047			



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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 449,407	\$ 449,407	\$ 449,407			
Revenues:						
Fines and Forfeitures	\$ -	\$ 84,509	\$ 84,509	100.00%	\$ 9,663	6.23%
Investment Income	511	511	163	31.90%	217	39.45%
Total Revenues without Use of Fund Balance	511	85,020	84,672	99.59%	9,880	6.35%
Use of Fund Balance	204,489	204,489	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 205,000</b>	<b>\$ 289,509</b>	<b>\$ 84,672</b>	<b>29.25%</b>	<b>\$ 9,880</b>	<b>4.82%</b>
Appropriations:						
District Attorney	\$ 205,000	\$ 289,509	\$ 10,364	3.58%	\$ 56,999	27.80%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 205,000</b>	<b>\$ 289,509</b>	<b>\$ 10,364</b>	<b>3.58%</b>	<b>\$ 56,999</b>	<b>27.80%</b>
Projected Fund Balance December 31	\$ 244,918	\$ 244,918				
Fund Balance as of Report Date			\$ 523,715			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 29,416,800	\$ 29,416,800	\$ 29,416,800			
<b>Revenues:</b>						
Charges for Services	\$ 14,082,774	\$ 14,082,774	\$ 4,763,056	33.82%	\$ 4,215,332	33.58%
Investment Income	58,657	58,657	36,031	61.43%	75,837	55.09%
Miscellaneous	-	-	3,162	-	3,407	-
<b>Total Revenues without Use of Fund Balance</b>	<b>14,141,431</b>	<b>14,141,431</b>	<b>4,802,249</b>	<b>33.96%</b>	<b>4,294,576</b>	<b>33.84%</b>
Use of Fund Balance	2,084,029	2,760,636	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,225,460</b>	<b>\$ 16,902,067</b>	<b>\$ 4,802,249</b>	<b>28.41%</b>	<b>\$ 4,294,576</b>	<b>22.15%</b>
<b>Appropriations:</b>						
Police Services	\$ 13,725,460	\$ 13,502,067	\$ 4,374,233	32.40%	\$ 6,097,630	31.46%
Non-Departmental	2,500,000	3,400,000	3,133,742	92.17%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,225,460</b>	<b>\$ 16,902,067</b>	<b>\$ 7,507,975</b>	<b>44.42%</b>	<b>\$ 6,097,630</b>	<b>31.46%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 27,332,771</b>	<b>\$ 26,656,164</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 26,711,074</b>			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 107,916	\$ 107,916	\$ 107,916			
Revenues:						
Charges for Services	\$ 67,834	\$ 67,834	\$ 27,981	41.25%	\$ 30,965	40.01%
Investment Income	15	15	-	0.00%	9	6.57%
<b>TOTAL REVENUES</b>	<b>\$ 67,849</b>	<b>\$ 67,849</b>	<b>\$ 27,981</b>	<b>41.24%</b>	<b>\$ 30,974</b>	<b>39.95%</b>
Appropriations:						
Juvenile Court	\$ 67,849	\$ 67,849	\$ 26,574	39.17%	\$ 38,667	49.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 67,849</b>	<b>\$ 67,849</b>	<b>\$ 26,574</b>	<b>39.17%</b>	<b>\$ 38,667</b>	<b>49.88%</b>
Projected Fund Balance December 31	\$ 107,916	\$ 107,916				
Fund Balance as of Report Date			\$ 109,323			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 3,403,191	\$ 3,403,191	\$ 3,403,191			
Revenue:						
Fines and Forfeitures	\$ -	\$ 117,603	\$ 117,604	100.00%	\$ 115,201	38.40%
Total Revenues without Use of Fund Balance	-	117,603	117,604	100.00%	115,201	38.40%
Use of Fund Balance	1,224,550	1,329,902	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,224,550</b>	<b>\$ 1,447,505</b>	<b>\$ 117,604</b>	<b>8.12%</b>	<b>\$ 115,201</b>	<b>7.72%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,224,550	\$ 1,447,505	\$ 104,774	7.24%	\$ 361,109	24.19%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,224,550</b>	<b>\$ 1,447,505</b>	<b>\$ 104,774</b>	<b>7.24%</b>	<b>\$ 361,109</b>	<b>24.19%</b>
Projected Fund Balance December 31	\$ 2,178,641	\$ 2,073,289				
Fund Balance as of Report Date			\$ 3,416,021			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 71,677	\$ 71,677	\$ 71,677			
Revenue:						
Use of Fund Balance	\$ 695	\$ 695	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>0.00%</u>
Appropriations:						
Police Services	\$ 695	\$ 695	\$ 240	34.53%	\$ 13,534	5.12%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ 240</u>	<u>34.53%</u>	<u>\$ 13,534</u>	<u>5.12%</u>
Projected Fund Balance December 31	\$ 70,982	\$ 70,982				
Fund Balance as of Report Date			\$ 71,437			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 3,066,061	\$ 3,066,061	\$ 3,066,061			
<b>Revenue:</b>						
<b>Fines and Forfeitures</b>	\$ -	\$ 166,039	\$ 168,746	101.63%	\$ 108,457	21.69%
<b>Miscellaneous</b>	-	-	1,065	-	1,575	315.00%
<b>Other Financing Sources</b>	-	-	230,976	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	-	166,039	400,787	241.38%	110,032	21.95%
<b>Use of Fund Balance</b>	1,159,009	992,970	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,159,009</u>	<u>\$ 1,159,009</u>	<u>\$ 400,787</u>	34.58%	<u>\$ 110,032</u>	12.45%
<b>Appropriations:</b>						
<b>Police Services</b>	\$ 1,159,009	\$ 1,159,009	\$ 346,965	29.94%	\$ 78,029	8.83%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,159,009</u>	<u>\$ 1,159,009</u>	<u>\$ 346,965</u>	29.94%	<u>\$ 78,029</u>	8.83%
<b>Projected Fund Balance December 31</b>	\$ 1,907,052	\$ 2,073,091				
<b>Fund Balance as of Report Date</b>			\$ 3,119,883			

# YTD financial report 2013 gwinnettcounty

**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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 1,819,899	\$ 1,819,899	\$ 1,819,899			
Revenues:						
Charges for Services	\$ 415,648	\$ 415,648	\$ 190,756	45.89%	\$ 171,701	45.90%
Total Revenues without Use of Fund Balance	415,648	415,648	190,756	45.89%	171,701	45.90%
Use of Fund Balance	120,000	120,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 535,648</b>	<b>\$ 535,648</b>	<b>\$ 190,756</b>	<b>35.61%</b>	<b>\$ 171,701</b>	<b>45.82%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 535,648	\$ 535,648	\$ 85,103	15.89%	\$ 94,909	25.37%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 535,648</b>	<b>\$ 535,648</b>	<b>\$ 85,103</b>	<b>15.89%</b>	<b>\$ 94,909</b>	<b>25.37%</b>
Projected Fund Balance December 31	\$ 1,699,899	\$ 1,699,899				
Fund Balance as of Report Date			\$ 1,925,552			

# YTD financial report 2013 gwinnettcountry

## SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 218,443	\$ 218,443	\$ 218,443			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 28,553	\$ 28,554	100.00%	\$ -	0.00%
Investment Income	290	290	84	28.97%	151	54.12%
<b>Total Revenues without Use of Fund Balance</b>	<b>290</b>	<b>28,843</b>	<b>28,638</b>	<b>99.29%</b>	<b>151</b>	<b>0.41%</b>
Use of Fund Balance	149,710	149,710	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 178,553</b>	<b>\$ 28,638</b>	<b>16.04%</b>	<b>\$ 151</b>	<b>0.15%</b>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 150,000	\$ 178,553	\$ 108,778	60.92%	\$ 6,708	6.71%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 178,553</b>	<b>\$ 108,778</b>	<b>60.92%</b>	<b>\$ 6,708</b>	<b>6.71%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 68,733</b>	<b>\$ 68,733</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 138,303</b>			



# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 846,647	\$ 846,647	\$ 846,647			
<b>Revenues:</b>						
Fines and Forfeitures	\$ -	\$ 105,649	\$ 105,650	100.00%	\$ 288,371	-
Investment Income	662	662	302	45.62%	314	95.15%
Other Financing Sources	-	-	-	-	728	-
<b>Total Revenues without Use of Fund Balance</b>	<u>662</u>	<u>106,311</u>	<u>105,952</u>	<u>99.66%</u>	<u>289,413</u>	<u>87700.91%</u>
Use of Fund Balance	249,338	649,338	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 250,000</u>	<u>\$ 755,649</u>	<u>\$ 105,952</u>	<u>14.02%</u>	<u>\$ 289,413</u>	<u>57.88%</u>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 250,000	\$ 755,649	\$ 282,534	37.39%	\$ 229,694	45.94%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 250,000</u>	<u>\$ 755,649</u>	<u>\$ 282,534</u>	<u>37.39%</u>	<u>\$ 229,694</u>	<u>45.94%</u>
<b>Projected Fund Balance December 31</b>	<u>\$ 597,309</u>	<u>\$ 197,309</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 670,065</u>			

# YTD financial report 2013 gwinnettcounty

**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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 164,109	\$ 164,109	\$ 164,109			
<b>Revenues:</b>						
Investment Income	\$ 141	\$ 141	\$ 54	38.30%	\$ 68	136.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>141</b>	<b>141</b>	<b>54</b>	<b>38.30%</b>	<b>68</b>	<b>136.00%</b>
Use of Fund Balance	149,859	149,859	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 54</b>	<b>0.04%</b>	<b>\$ 68</b>	<b>0.07%</b>
<b>Appropriations:</b>						
Sheriff Special Operations	\$ 150,000	\$ 150,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 14,250</b>	<b>\$ 14,250</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 164,163</b>			

# YTD financial report 2013 gwinnettcounty

## STADIUM FUND (055)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 1,040,858	\$ 1,040,858	\$ 1,040,858			
Revenues:						
Taxes	\$ 800,000	\$ 800,000	\$ 313,589	39.20%	\$ 315,497	42.07%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	981,052	981,052	125,000	12.74%	450,000	47.82%
<b>TOTAL REVENUES</b>	<b>\$ 2,181,052</b>	<b>\$ 2,181,052</b>	<b>\$ 838,589</b>	<b>38.45%</b>	<b>\$ 1,165,497</b>	<b>55.73%</b>
Appropriations:						
Financial Services	\$ 63,962	\$ 63,962	\$ 16,238	25.39%	\$ -	-
Stadium Debt	2,117,090	2,117,090	1,058,045	49.98%	1,071,023	49.52%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,181,052</b>	<b>\$ 2,181,052</b>	<b>\$ 1,074,283</b>	<b>49.26%</b>	<b>\$ 1,071,023</b>	<b>49.52%</b>
Projected Fund Balance December 31	\$ 1,104,820	\$ 1,104,820				
Fund Balance as of Report Date			\$ 805,164			

# YTD financial report 2013 gwinnettcounty

**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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 62,307	\$ 62,307	\$ 62,307			
Revenues:						
Licenses and Permits	\$ 12,120	\$ 12,120	\$ 11,096	91.55%	\$ 2,000	7.41%
Total Revenues without Use of Fund Balance	12,120	12,120	11,096	91.55%	2,000	7.40%
Use of Fund Balance	17,880	17,880	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 11,096</b>	<b>36.99%</b>	<b>\$ 2,000</b>	<b>6.53%</b>
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 44,427	\$ 44,427				
Fund Balance as of Report Date			\$ 73,403			

# YTD financial report 2013 gwinnettcounty

## 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 receipted 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Fund Balance January 1	\$ 6,398,179	\$ 6,398,179	\$ 6,398,179			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 2,415,831	36.57%	\$ 2,162,321	33.74%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	4,279	49.66%	6,726	840.75%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	2,420,110	36.59%	2,169,047	33.84%
Use of Fund Balance	460,066	460,066	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,074,862</b>	<b>\$ 7,074,862</b>	<b>\$ 2,420,110</b>	<b>34.21%</b>	<b>\$ 2,169,047</b>	<b>31.04%</b>
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,134,407	\$ 1,033,375	48.42%	\$ 986,185	48.38%
Gwinnett Center Debt	4,940,455	4,940,455	1,362,728	27.58%	1,399,628	28.28%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,074,862</b>	<b>\$ 7,074,862</b>	<b>\$ 2,396,103</b>	<b>33.87%</b>	<b>\$ 2,385,813</b>	<b>34.14%</b>
Projected Fund Balance December 31	\$ 5,938,113	\$ 5,938,113				
Fund Balance as of Report Date			\$ 6,422,186			

# YTD financial report 2013 gwinnettcountry

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 558,788	\$ 558,788	\$ 558,788			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 62,437	44.92%	\$ 59,591	56.75%
Miscellaneous - Rents	741,250	696,189	273,771	39.32%	304,687	42.24%
Total Revenues without Use of Fund Balance	880,250	835,189	336,208	40.26%	364,278	44.08%
Use of Net Position	-	9,376	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,250</b>	<b>\$ 844,565</b>	<b>\$ 336,208</b>	<b>39.81%</b>	<b>\$ 364,278</b>	<b>43.43%</b>
Appropriations:						
Transportation*	\$ 844,565	\$ 844,565	\$ 274,133	32.46%	\$ 274,720	32.75%
Total Appropriations without Working Capital Reserve	844,565	844,565	274,133	32.46%	274,720	32.75%
Working Capital Reserve	35,685	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,250</b>	<b>\$ 844,565</b>	<b>\$ 274,133</b>	<b>32.46%</b>	<b>\$ 274,720</b>	<b>32.75%</b>
Projected Net Position December 31	\$ 594,473	\$ 549,412				
Net Position as of Report Date			\$ 620,863			

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

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 1,156,285	\$ 1,156,285	\$ 1,156,285			
Revenues:						
Charges for Services	\$ 4,221,568	\$ 4,221,568	\$ 1,594,606	37.77%	\$ 1,678,561	39.29%
Investment Income	3,159	3,159	827	26.18%	1,498	24.33%
Miscellaneous	26,375	26,375	262,334	994.63%	12,810	4.68%
Other Financing Sources	2,765,574	2,765,574	1,152,323	41.67%	1,333,333	41.67%
Total Revenues without Use of Net Position	7,016,676	7,016,676	3,010,090	42.90%	3,026,202	39.04%
Use of Net Position	750,000	750,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,766,676</b>	<b>\$ 7,766,676</b>	<b>\$ 3,010,090</b>	<b>38.76%</b>	<b>\$ 3,026,202</b>	<b>39.04%</b>
Appropriations:						
Financial Services	\$ 73,550	\$ 73,550	\$ 30,702	41.74%	\$ 23,627	35.09%
Transportation	7,693,126	7,693,126	2,558,364	33.26%	2,332,188	30.35%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,766,676</b>	<b>\$ 7,766,676</b>	<b>\$ 2,589,066</b>	<b>33.34%</b>	<b>\$ 2,355,815</b>	<b>30.39%</b>
Projected Net Position December 31	\$ 406,285	\$ 406,285				
Net Position as of Report Date			\$ 1,577,309			

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 7,012,078	\$ 7,012,078	\$ 7,012,078			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 211,247	27.65%	\$ 67,121	53.61%
Charges for Services	42,003,740	42,003,740	18,373,281	43.74%	18,077,546	43.58%
Investment Income	215,000	215,000	79,001	36.74%	137,601	135.62%
Miscellaneous	1,050	1,050	341	32.48%	1,089	36.89%
<b>TOTAL REVENUES</b>	<b>\$ 42,983,790</b>	<b>\$ 42,983,790</b>	<b>\$ 18,663,870</b>	<b>43.42%</b>	<b>\$ 18,283,357</b>	<b>43.84%</b>
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	-	\$ 13,377,092	32.81%
Support Services*	1,823,484	1,811,853	621,122	34.28%	-	-
Payments to Haulers	39,929,868	39,929,868	13,203,277	33.07%	-	-
Total Appropriations without Working Capital Reserve	41,753,352	41,741,721	13,824,399	33.12%	13,377,092	32.81%
Working Capital Reserve	1,230,438	1,242,069	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 42,983,790</b>	<b>\$ 42,983,790</b>	<b>\$ 13,824,399</b>	<b>32.16%</b>	<b>\$ 13,377,092</b>	<b>32.07%</b>
Projected Net Position December 31	\$ 8,242,516	\$ 8,254,147				
Net Position as of Report Date			\$ 11,851,549			

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



# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 7,425,648	\$ 7,425,648	\$ 7,425,648			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 632,693	2.09%	\$ 949,150	3.13%
Investment Income	16,500	16,500	4,077	24.71%	7,406	69.16%
Miscellaneous	17,000	17,000	11,123	65.43%	9,210	3684.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,347,777</b>	<b>\$ 30,347,777</b>	<b>\$ 647,893</b>	<b>2.13%</b>	<b>\$ 965,766</b>	<b>3.18%</b>
Appropriations:						
Planning and Development	\$ 419,749	\$ 419,749	\$ 168,405	40.12%	\$ 184,262	44.24%
Water Resources*	29,779,881	29,659,098	11,426,574	38.53%	11,191,928	37.55%
Non-Departmental	75,000	75,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	30,274,630	30,153,847	11,594,979	38.45%	11,376,190	37.65%
Working Capital Reserve	73,147	193,930	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,347,777</b>	<b>\$ 30,347,777</b>	<b>\$ 11,594,979</b>	<b>38.21%</b>	<b>\$ 11,376,190</b>	<b>37.47%</b>
Projected Net Position December 31	\$ 7,498,795	\$ 7,619,578				
Net Position as of Report Date			\$ (3,521,438)			

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

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 23,598,854	\$ 23,598,854	\$ 23,598,854			
Revenues:						
Charges for Services	\$ 287,467,000	\$ 287,467,000	\$ 100,176,787	34.85%	\$ 97,982,754	35.80%
Investment Income	50,000	50,000	17,824	35.65%	24,195	50.83%
Contributions and Donations	7,022,000	7,022,000	7,567,759	107.77%	4,707,957	84.22%
Miscellaneous	475,000	475,000	85,967	18.10%	1,046,528	149.50%
<b>TOTAL REVENUES</b>	<b>\$ 295,014,000</b>	<b>\$ 295,014,000</b>	<b>\$ 107,848,337</b>	<b>36.56%</b>	<b>\$ 103,761,434</b>	<b>37.06%</b>
Appropriations:						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 477,410	39.82%	\$ 429,274	37.79%
Water Resources*	291,487,665	290,742,697	109,874,889	37.79%	103,704,020	37.63%
Non-Departmental	100,000	100,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	292,041,679	110,352,299	37.79%	104,133,294	37.64%
Working Capital Reserve	2,227,353	2,972,321	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 295,014,000</b>	<b>\$ 295,014,000</b>	<b>\$ 110,352,299</b>	<b>37.41%</b>	<b>\$ 104,133,294</b>	<b>37.19%</b>
Projected Net Position December 31	\$ 25,826,207	\$ 26,571,175				
Net Position as of Report Date			\$ 21,094,892			

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

# YTD financial report 2013 gwinnettcouy

## ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 4,675,075	\$ 4,675,075	\$ 4,675,075			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,727,737	\$ 20,706,655	41.64%	\$ 21,415,590	41.71%
Miscellaneous	1,555,049	1,555,049	720,058	46.30%	718,834	41.88%
<b>TOTAL REVENUES</b>	<b>\$ 51,282,786</b>	<b>\$ 51,282,786</b>	<b>\$ 21,426,713</b>	<b>41.78%</b>	<b>\$ 22,134,424</b>	<b>41.72%</b>
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,170,303	\$ 1,290,774	30.95%	\$ 1,885,697	43.76%
Financial Services	7,342,764	7,277,685	2,842,515	39.06%	3,311,056	45.60%
Human Resources	2,885,770	2,857,403	1,054,933	36.92%	1,188,731	38.33%
Information Technology	23,817,744	23,466,735	11,145,922	47.50%	14,249,707	53.83%
Law	1,892,702	1,877,504	617,370	32.88%	777,266	40.77%
Support Services	8,783,012	8,726,635	3,141,292	36.00%	3,153,984	36.68%
Non-Departmental:						
Other Miscellaneous	515,000	515,000	125,389	24.35%	39,118	7.90%
Compensation Reserve	300,000	300,000	-	0.00%	-	0.00%
Contingency	100,000	100,000	-	0.00%	-	0.00%
<b>Total Non-Departmental</b>	<b>915,000</b>	<b>915,000</b>	<b>125,389</b>	<b>13.70%</b>	<b>39,118</b>	<b>4.58%</b>
<b>Total Appropriations without Working Capital Reserve</b>	<b>49,824,195</b>	<b>49,291,265</b>	<b>20,218,195</b>	<b>41.02%</b>	<b>24,605,559</b>	<b>46.87%</b>
Working Capital Reserve	1,458,591	1,991,521	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 51,282,786</b>	<b>\$ 51,282,786</b>	<b>\$ 20,218,195</b>	<b>39.42%</b>	<b>\$ 24,605,559</b>	<b>46.37%</b>
Projected Net Position December 31	\$ 6,133,666	\$ 6,666,596				
Net Position as of Report Date			\$ 5,883,593			

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 1,693,044	\$ 1,693,044	\$ 1,693,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 416,676	41.67%	\$ 333,333	41.67%
Investment Income	2,250	2,250	1,022	45.42%	487	19.76%
Total Revenues without Use of Net Position	1,002,272	1,002,272	417,698	41.68%	333,820	41.60%
Use of Net Position	48,454	48,454	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,050,726</b>	<b>\$ 1,050,726</b>	<b>\$ 417,698</b>	<b>39.75%</b>	<b>\$ 333,820</b>	<b>39.29%</b>
Appropriations:						
Financial Services	\$ 1,050,726	\$ 1,050,726	\$ 224,004	21.32%	\$ 148,081	17.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,050,726</b>	<b>\$ 1,050,726</b>	<b>\$ 224,004</b>	<b>21.32%</b>	<b>\$ 148,081</b>	<b>17.43%</b>
Projected Net Position December 31	\$ 1,644,590	\$ 1,644,590				
Net Position as of Report Date			\$ 1,886,738			

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 1,117,564	\$ 1,117,564	\$ 1,117,564			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,807,286	\$ 2,382,277	41.02%	\$ 2,317,649	41.08%
Miscellaneous	298,000	298,000	347,428	116.59%	334,969	141.06%
<b>TOTAL REVENUES</b>	<b>\$ 6,105,286</b>	<b>\$ 6,105,286</b>	<b>\$ 2,729,705</b>	<b>44.71%</b>	<b>\$ 2,652,618</b>	<b>45.11%</b>
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,795,695	\$ 2,279,024	39.32%	\$ 2,119,837	35.76%
Total Appropriations without Working Capital Reserve	5,817,747	5,795,695	2,279,024	39.32%	2,119,837	35.76%
Working Capital Reserve	287,539	309,591	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,105,286</b>	<b>\$ 6,105,286</b>	<b>\$ 2,279,024</b>	<b>37.33%</b>	<b>\$ 2,119,837</b>	<b>35.76%</b>
Projected Net Position December 31	\$ 1,405,103	\$ 1,427,155				
Net Position as of Report Date			\$ 1,568,245			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 27,217,386	\$ 27,217,386	\$ 27,217,386			
Revenues:						
Charges for Services	\$ 36,170,535	\$ 36,170,535	\$ 14,257,570	39.42%	\$ 14,763,415	37.99%
Investment Income	109,065	109,065	39,524	36.24%	71,427	47.44%
Miscellaneous	-	-	86,586	-	29,685	-
Total Revenues without Use of Net Position	36,279,600	36,279,600	14,383,680	39.65%	14,864,527	38.11%
Use of Net Position	5,300,282	5,300,282	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 41,579,882</b>	<b>\$ 41,579,882</b>	<b>\$ 14,383,680</b>	<b>34.59%</b>	<b>\$ 14,864,527</b>	<b>34.07%</b>
Appropriations:						
Human Resources	\$ 41,579,882	\$ 41,579,882	\$ 16,599,220	39.92%	\$ 17,417,641	39.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,579,882</b>	<b>\$ 41,579,882</b>	<b>\$ 16,599,220</b>	<b>39.92%</b>	<b>\$ 17,417,641</b>	<b>39.92%</b>
Projected Net Position December 31	\$ 21,917,104	\$ 21,917,104				
Net Position as of Report Date			\$ 25,001,846			

# YTD financial report 2013 gwinnettcounty

## 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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 23,582,286	\$ 23,582,286	\$ 23,582,286			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 1,803,414	41.67%	\$ 1,402,083	41.67%
Investment Income	45,500	45,500	33,360	73.32%	15,484	28.27%
Miscellaneous	-	-	17,805	-	2,659	66.48%
Total Revenues without Use of Net Position	4,373,694	4,373,694	1,854,579	42.40%	1,420,226	41.48%
Use of Net Position	2,258,825	2,258,825	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,632,519</b>	<b>\$ 6,632,519</b>	<b>\$ 1,854,579</b>	<b>27.96%</b>	<b>\$ 1,420,226</b>	<b>20.54%</b>
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,632,519	\$ 3,645,602	54.97%	\$ 3,555,827	51.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,632,519</b>	<b>\$ 6,632,519</b>	<b>\$ 3,645,602</b>	<b>54.97%</b>	<b>\$ 3,555,827</b>	<b>51.43%</b>
Projected Net Position December 31	\$ 21,323,461	\$ 21,323,461				
Net Position as of Report Date			\$ 21,791,263			

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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 5/31/2013	Actuals YTD as of 5/31/2013	% Actual to Current Budget	Actuals YTD as of 5/31/2012	% Actual to 5/31/2012 Budget
Net Position January 1	\$ 9,595,183	\$ 9,595,183	\$ 9,595,183			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 1,399,055	41.67%	\$ 770,834	41.67%
Investment Income	35,500	35,500	24,060	67.77%	19,374	43.07%
Total Revenues without Use of Net Position	3,393,231	3,393,231	1,423,115	41.94%	790,208	41.70%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,229,496</b>	<b>\$ 5,229,496</b>	<b>\$ 1,423,115</b>	<b>27.21%</b>	<b>\$ 790,208</b>	<b>18.66%</b>
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 1,252,902	23.96%	\$ 1,504,633	35.53%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,229,496</b>	<b>\$ 5,229,496</b>	<b>\$ 1,252,902</b>	<b>23.96%</b>	<b>\$ 1,504,633</b>	<b>35.53%</b>
Projected Net Position December 31	\$ 7,758,918	\$ 7,758,918				
Net Position as of Report Date			\$ 9,765,396			



**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 5/31/2013**

<b>General Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Prisoner Medical Reserve	\$ (50,000)	Transferred to Corrections
	(533,100)	Transferred to Sheriff
<i>Subtotal</i>	(583,100)	
Indigent Defense Reserve	(26,500)	Transferred to Probate Court
	(1,857,700)	Transferred to Judiciary
	(221,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(2,105,500)	
Court Reporters Reserve	(81,300)	Transferred to Juvenile Court
	(820,400)	Transferred to Judiciary
	(7,900)	Transferred to Solicitor General
<i>Subtotal</i>	(909,600)	
Court Interpreters Reserve	(40,500)	Transferred to Juvenile Court
	(177,800)	Transferred to Judiciary
	(1,000)	Transferred to Probate Court
<i>Subtotal</i>	(219,300)	
<b>Total General Fund Non-Departmental Transfers</b>	<b>\$ (3,817,500)</b>	
<i>To:</i>		
Corrections	\$ 50,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	50,000	
Juvenile Court	40,500	Transferred from Court Interpreters Reserve
	81,300	Transferred from Court Reporters Reserve
	221,300	Transferred from Indigent Defense
<i>Subtotal</i>	343,100	
Sheriff	533,100	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	533,100	
Judiciary	177,800	Transferred from Court Interpreters Reserve
	820,400	Transferred from Court Reporters Reserve
	1,857,700	Transferred from Indigent Defense
<i>Subtotal</i>	2,855,900	
Probate Court	26,500	Transferred from Indigent Defense
	1,000	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	27,500	
Solicitor General	7,900	Transferred from Court Reporters Reserve
<i>Subtotal</i>	7,900	
<b>Total General Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 3,817,500</b>	

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 5/31/2013**

<b>Police Services District Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<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	(25,500)	Transferred to Recorders Court
<i>Subtotal</i>	(25,500)	
<b>Total Police Services District Fund Non-Departmental Transfers</b>	<b>\$ (76,100)</b>	
<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	25,500	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	39,100	
<b>Total Police Services District Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 76,100</b>	

**INTER-FUND TRANSFERS - ALL FUNDS**

As of 5/31/2013

**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)	Miscellaneous Grants (200-250G)	Capital Projects (300-318)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)										27,325				165,000				192,325
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
Police Special State (072)											230,976							230,976
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)	131,385																	131,385
Renewal & Extension - Airport (523)												35,000						35,000
Renewal & Extension - Stormwater (591)												19,208,176						19,208,176
Renewal & Extension - Water & Sewer (504)													81,242,819					81,242,819
Renewal & Extension - Solid Waste (596)														75,000				75,000
Total	66,501,419	24,295	723,261	4,284,169	698,284	20,540	127,362	86,928	21,500	27,325	230,976	35,000	19,208,176	81,407,819	75,000	39,861	80,870	173,592,785

**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)	Miscellaneous Grants (200-250G)	Capital Projects (300-318)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)										27,325				68,750				96,075
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)																		-
Police Special State (072)											230,976							230,976
Local Transit Operating (515)	1,152,323																	1,152,323
Capital Projects (300-318)	935,970		160,584	55,833	174,658		50,160											1,377,205
Capital Vehicle/Fleet Equipment (305)	712,797	10,123	140,775	1,729,237	116,294											16,608	33,695	2,759,529
Miscellaneous Grants (200-250G)	25,257																	25,257
Renewal & Extension - Airport (523)												14,583						14,583
Renewal & Extension - Stormwater (591)												8,003,407						8,003,407
Renewal & Extension - Water & Sewer (504)													33,851,175					33,851,175
Renewal & Extension - Solid Waste (596)														31,250				31,250
Total	53,955,748	10,123	301,359	1,785,070	290,952	-	-	50,160	-	27,325	230,976	14,583	8,003,407	33,919,925	31,250	16,608	33,695	98,671,181

## BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 5/31/2013

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - May	(Adjustments YTD)	Description
<b>General Fund (001)</b>				
Contributions and Donations	\$ 30,000	\$ 34,597	\$ 4,597	GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.
Use of Fund Balance	42,636,693	42,429,641	(207,052)	GCID 20110242 approval to execute 90 day job vacancy (\$366,286). GCID 20130385 approval for the chairman to execute an agreement with the Gwinnett sexual assault center for the provision of medical examinations \$117,250. GCID 20130348 approval to amend the FY 2013 budget to appropriate funds for the probate court to hire four part-time temporary employees \$41,984.
<i>Subtotal</i>			(202,455)	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
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	
<b>Police Services District Fund (106)</b>				
Miscellaneous	248,045	275,045	27,000	GCID 20130319 approval for the chairman to execute a lease agreement with New Cingular Wireless PCS,LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000.
<i>Subtotal</i>			27,000	
<b>Street Lighting Fund (002)</b>				
Charges for Services	6,961,294	6,961,825	531	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$531.
Use of Fund Balance	456,046	455,995	(51)	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 (\$51).
<i>Subtotal</i>			480	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	84,509	84,509	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$84,509.
<i>Subtotal</i>			84,509	

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - May	(Adjustments YTD)	Description
<b>E-911 Fund (095)</b>				
Use of Fund Balance	2,084,029	2,760,636	676,607	GCID 20110242 approval to execute 90 day job vacancy (\$223,393). GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments.
<i>Subtotal</i>			676,607	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	-	117,603	117,603	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$117,603.
Use of Fund Balance	1,224,550	1,329,902	105,352	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$20,881). GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233.
<i>Subtotal</i>			222,955	
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	166,039	166,039	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$166,039.
Use of Fund Balance	1,159,009	992,970	(166,039)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$166,039).
<i>Subtotal</i>			-	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	-	28,553	28,553	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$28,553.
<i>Subtotal</i>			28,553	
<b>Sheriff Special Treasury Fund (066)</b>				
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.
Use of Fund Balance	249,338	649,338	400,000	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$400,000.
<i>Subtotal</i>			505,649	

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - May	(Adjustments YTD)	Description
<b>Airport Operating Fund (520)</b>				
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)	
<b>Total Revenue Budget Adjustments</b>			<b><u>\$ 1,325,377</u></b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 5/31/2013**

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - May	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
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	15,719,191	(64,521)	GCID 20110242 approval to execute 90 day job vacancy (\$64,521).
Planning and Development	639,345	562,785	(76,560)	GCID 20110242 approval to execute 90 day job vacancy (\$76,560).
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	13,222,329	(106,674)	\$50,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20110242 approval to execute 90 day job vacancy (\$156,674).
Community Services	4,089,393	4,071,424	(17,969)	GCID 20110242 approval to execute 90 day job vacancy (\$22,566). GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.
Juvenile Court	5,933,166	6,276,266	343,100	\$343,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Sheriff	71,209,915	71,743,015	533,100	\$533,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	15,614,527	18,470,427	2,855,900	\$2,855,900 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	1,930,924	2,000,408	69,484	\$27,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. 20130348 approval to amend the FY 2013 budget to appropriate funds for the Probate Court to hire four part-time temporary employees \$41,984.
Solicitor General	3,608,983	3,616,883	7,900	\$7,900 transferred from Non-departmental, see Non-departmental Budget Transfers 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	1,416,900	(583,100)	See Non-departmental Budget Transfers Schedule for detail (\$583,100).
Indigent Defense Reserve	6,000,000	3,894,500	(2,105,500)	See Non-departmental Budget Transfers Schedule for detail (\$2,105,500).

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - May	Difference (Adjustments YTD)	Description
Court Reporters Reserve	2,000,000	1,090,400	(909,600)	See Non-departmental Budget Transfers Schedule for detail (\$909,600).
Court Interpreters Reserve	565,000	345,700	(219,300)	See Non-departmental Budget Transfers Schedule for detail (\$219,300).
Other Governmental Agencies	250,000	367,250	117,250	GCID 20130385 approval for the chairman to execute an agreement with the Gwinnett sexual assault center for the provision of medical examinations \$117,250.
<i>Subtotal</i>			(202,455)	
<b>Development and Enforcement Services District Fund (104)</b>				
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 \$60,349.
<i>Subtotal</i>			-	
<b>Fire and Emergency Medical Services District Fund (102)</b>				
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	
<b>Police Services District Fund (106)</b>				
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	1,630,686	39,100	See Non-departmental Budget Transfers Schedule for detail \$39,100.
Non-Departmental	5,010,636	4,934,536	(76,100)	See Non-departmental Budget Transfers Schedule for detail (\$76,100).
Contributions to Fund Balance	28,006,934	28,033,934	27,000	GCID 20130319 approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000.
<i>Subtotal</i>			27,000	
<b>Recreation Fund (105)</b>				
Community Services	27,944,567	27,817,150	(127,417)	GCID 20110242 approval to execute 90 day job vacancy (\$127,417).
Contributions to Fund Balance	1,476,289	1,603,706	127,417	GCID 20110242 approval to execute 90 day job vacancy \$127,417.
<i>Subtotal</i>			-	



Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - May	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
Transportation	7,421,840	7,422,320	480	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$480.
<i>Subtotal</i>			480	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	205,000	289,509	84,509	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$84,509.
<i>Subtotal</i>			84,509	
<b>E-911 Fund (095)</b>				
Police Services	13,725,460	13,502,067	(223,393)	GCID 20110242 approval to execute 90 day job vacancy (\$223,393).
Non-Departmental	2,500,000	3,400,000	900,000	GCID 20130321 approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments.
<i>Subtotal</i>			676,607	
<b>Police Special Justice Fund (070)</b>				
Police Special Investigation Operations	1,224,550	1,447,505	222,955	GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$222,955.
<i>Subtotal</i>			222,955	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	150,000	178,553	28,553	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$28,553.
<i>Subtotal</i>			28,553	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	250,000	755,649	505,649	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$505,649
<i>Subtotal</i>			505,649	
<b>Airport Operating Fund (520)</b>				
Working Capital Reserve	35,685	-	(35,685)	GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685).
<i>Subtotal</i>			(35,685)	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - May	Difference (Adjustments YTD)	Description
<b>Solid Waste Fund (595)</b>				
Support Services	1,823,484	1,811,853	(11,631)	GCID 20110242 approval to execute 90 day job vacancy (\$11,631).
Working Capital Reserve	1,230,438	1,242,069	11,631	GCID 20110242 approval to execute 90 day job vacancy \$11,631.
<i>Subtotal</i>			-	
<b>Stormwater Fund (590)</b>				
Water Resources	29,779,881	29,659,098	(120,783)	GCID 20110242 approval to execute 90 day job vacancy (\$120,783).
Working Capital Reserve	73,147	193,930	120,783	GCID 20110242 approval to execute 90 day job vacancy \$120,783.
<i>Subtotal</i>			-	
<b>Water and Sewer (501)</b>				
Water Resources	291,487,665	290,742,697	(744,968)	GCID 20110242 approval to execute 90 day job vacancy (\$744,968).
Working Capital Reserve	2,227,353	2,972,321	744,968	GCID 20110242 approval to execute 90 day job vacancy \$744,968.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
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	7,277,685	(65,079)	GCID 20110242 approval to execute 90 day job vacancy (\$65,079).
Human Resources	2,885,770	2,857,403	(28,367)	GCID 20110242 approval to execute 90 day job vacancy (\$28,367).
Information Technology	23,817,744	23,466,735	(351,009)	GCID 20110242 approval to execute 90 day job vacancy (\$351,009).
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	8,726,635	(56,377)	GCID 20110242 approval to execute 90 day job vacancy (\$56,377).
Working Capital Reserve	1,458,591	1,991,521	532,930	GCID 20110242 approval to execute 90 day job vacancy \$532,930.
<i>Subtotal</i>			-	
<b>Fleet Management (610)</b>				
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>			-	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 1,325,377</b>	

5/9/13 through 6/12/13  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL032-13	Hickory Trail Water Main Replacement	DWR	504 Water & Sewer Renewal & Extension Fund	\$752,975	5/3/2013	Anticipated to BOC Agenda 7/16/2013
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 Agenda 7/16/2013
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 Agenda 7/16/2013
BL039-13	Ensorbroom Farm Pump Station Decommissioning Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$593,490	5/16/2013	Anticipated to BOC Agenda 7/16/2013
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 Agenda 7/16/2013
BL042-13	Sandalwood Circle Gravity Sewer Renewal Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$355,000	5/21/2013	Anticipated to BOC Agenda 7/2/2013
BL043-13	Grandeus Creek Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$743,903	5/20/2013	Anticipated to BOC Agenda 7/16/2013
BL044-13	Crooked Creek WRF Diffused Air Conversion	DWR	504 Water & Sewer Renewal & Extension Fund	\$6,000,000	5/29/2013	Anticipated to BOC Agenda 7/16/2013
BL045-13	Rosebud Road at Temple Johnson Road Intersection Improvement Project	DOT	318 2009 SPLOST Fund	\$750,000	5/16/2013	Anticipated to BOC Agenda 6/18/2013
BL047-13	Purchase of Short Barreled Rifles	Police	001 General Fund 070 Police Special Justice Fund	\$125,000	5/16/2013	Anticipated to BOC Agenda 7/16/2013
BL048-13	NBC Tunnel Pump Station Guide Rail Repair-Phase II	DWR	504 Water & Sewer Renewal & Extension Fund	\$115,000	6/5/2013	Anticipated to BOC Agenda 7/16/2013
BL049-13	Collins Hill Golf Club Stream Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$445,000	6/17/2013	Anticipated to BOC August 2013
BL050-13	Parking Lot & Asphalt Trail Maintenance & Repair on an Annual Contract	DOCS	302 Capital Project Fund 318 2009 SPLOST Fund	\$765,000	5/27/2013	Anticipated to BOC Agenda 7/2/2013
BL052-13	Purchase and Delivery of Ready Mix Concrete on an Annual Contract	DWR	590 Stormwater Operating Fund	\$100,000	6/7/2013	Anticipated to BOC Agenda 7/16/2013
BL053-13	Gwinnett County Justice and Administration Center HVAC Update Project - Phase 1	DOSS	300-304 Capital Project Fund	\$210,000	6/6/2013	Anticipated to BOC Agenda 8/6/2013
BL054-13	Lenora Park Parking Lot Resurfacing and Storm Drainage Improvements	DOCS	318 2009 SPLOST Fund	\$275,000	6/18/2013	Anticipated to BOC August 2013

5/9/13 through 6/12/13  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL055-13	Purchase of No-Lead Water Service Saddles, Couplings, Clamps and Valves on an Annual Contract	DWR	501 Water & Sewer Operating Fund 504 Water & Sewer Renewal & Extension Fund	\$200,000	6/3/2013	Anticipated to BOC August 2013
BL056-13	Purchase of Firefighter Personal Protection Equipment on an Annual Contract	Fire	102 Fire and EMS District Fund	\$100,000	5/29/2013	Anticipated to BOC Agenda 7/16/2013
BL057-13	Pounds Lake Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,800,000	7/2/2013	Anticipated to BOC August 2013
BL058-13	Road Patching and Repair of Utility Cuts on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$300,000	7/9/2013	Anticipated to BOC Agenda 8/20/2013
BL059-13	Killian Hill Road at Arcado Road Intersection Improvements and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512	7/11/2013	Anticipated to BOC Agenda 8/20/2013
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 Agenda 6/18/2013
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 Agenda 8/6/2013
RP003-13	Optimization of Water Production Chemical Coagulant Pilot- Scale Study Project	DWR	501 Water & Sewer Operating Fund	\$150,000	5/14/2013	Anticipated to BOC Agenda 7/16/2013
RP004-13	Comprehensive Wellness Program on an Annual Contract	HR	605 Group Self-Insurance Fund	\$65,000	4/26/2013	Anticipated to BOC August 2013
RP005-13	Provision of an Enterprise Content Management System	ITS	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 Agenda 6/18/2013
RP008-13	Provision of Emergency Management Consultant and Recovery Services on an Annual Contract	Police	001 General Fund	\$140,000	5/30/2013	Anticipated to BOC August 2013
RP009-13	Provision of Juror Pay Card Program on an Annual Contract	DOFS	001 General Fund	\$80,000	5/30/2013	Anticipated to BOC July 2013
RP010-13	Provide a Dental Program for Active Employees and Retirees	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$3,400,000	7/3/2013	Anticipated to BOC August 2013