



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**November 30, 2012** (unaudited)



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

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

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

Maria B. Woods  
Director of Financial Services

**DATE:** December 20, 2012

**SUBJECT:** Monthly Financial Report for the Period Ended November 30, 2012

This report, which includes unaudited information for the fiscal year through November 2012, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding the status of budgeted and actual revenues and expenditures/expenses.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 8
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Inter-fund Transfers – All Funds Schedule	Page 43
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## Executive Summary

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County on April 6, 2012. During the 45 day appeal period, taxpayers filed over 26,000 commercial and residential property tax appeals; this is an 18% decrease from the 32,000 filed last year. To date, 99% of the appeals have been settled, with 200 appeals or approximately \$36 million of the tax digest value still under dispute. The Tax Digest was submitted to the Georgia Department of Revenue on July 23, 2012 and was approved as submitted.

Real and Personal Property Tax bills were generated and mailed on or before August 15, 2012 and were due October 15, 2012. When the 2012 budget was developed, the digest was estimated to decline approximately 8% from 2011, whereas current estimates reflect a 5% final digest decline. As of November 30th, the property tax collection rate was 95.15%.

Property tax revenues are projected more than a year in advance of tax digest approval and subsequent billing. For example, the tax digest was forecasted in the spring/summer 2011 for the fall 2012 tax bills. The County budgets operating revenues conservatively, particularly tax revenues which fund vital services within the County. As a result, by November 30<sup>th</sup>, actual receipted revenues have exceeded budgeted revenue estimates in the following tax-related funds: General Fund, General Obligation Bond Fund, and Recreation Fund.

In the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded primarily by charges to other funds receiving benefits based on a county-wide central services cost allocation plan. In addition to having a new fund included in the monthly report, this change in operation can be financially observed in the General Fund and is also discussed in that section.

One initiative to balance the 2012 budget was the continuation of the 90-day job vacancy program with a budgeted savings of \$1,604,959 in the General Fund, which is reflected as Vacancy Reserve on page 8. Budget adjustments made through November resulted in savings of almost \$8 million in all funds, of which approximately \$5.1 million was in the General Fund. Savings beyond the budgeted amount result in a decrease in the use of fund balance.

In November, the County created the Authority Imaging Fund (020). Monies that were previously classified as agency funds were moved to this special revenue fund to accurately reflect the activity of the fund.

Investment income is based on cash balances, interest rates, market conditions, timing of cash inflows/outflows, and available investment products. As these variables are not predictable, variances will occur between budgeted and actual investment income earned. Investments in compliance with state policy are made when opportunities are presented, which may be different than anticipated when the budget was created. Investment decisions are made based upon market opportunities available at any point in time to ensure all potential investment

income is earned. In contrast, the budgeted estimates are made at specific points in time. As a result, a number of funds show unusual variances in investment income.

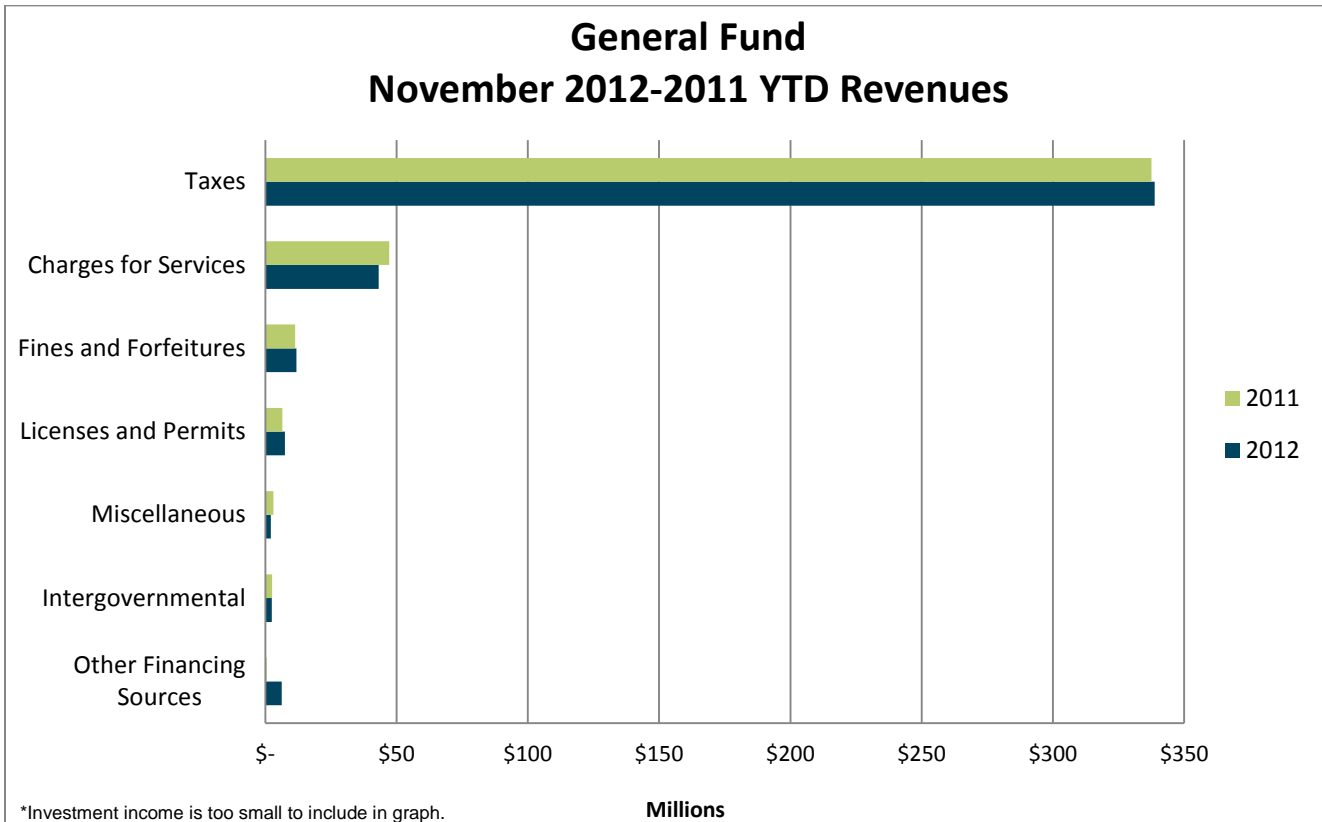
Based upon year-to-date performance, a fiscal year 2012 budget amendment was recommended to the Board of Commissioners. This amendment was ultimately adopted on December 11, 2012 at a regularly scheduled business meeting. Although the amendment is not included within this report due to timing, the amendment included:

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

All departments submitted their Fiscal Year 2013 Annual Operating and Capital Budgets on or before July 27th. From September 5<sup>th</sup> through September 12<sup>th</sup>, departments presented their Business Plans to the Chairman and the Citizens' Review Team for consideration. The presentations by departments have been recorded and can be viewed on the County's website on the [Budget Review Meetings webpage](#). With input from the Citizen Review Team, the Chairman presented a proposed budget to the Board of Commissioners on November 27, 2012. A public hearing was held on December 10<sup>th</sup>, and public comments are being accepted online at [Gwinnett County's website](#) through midnight on December 31, 2012. The Fiscal Year 2013 Budget is expected to be adopted on January 3, 2013.

# General Fund

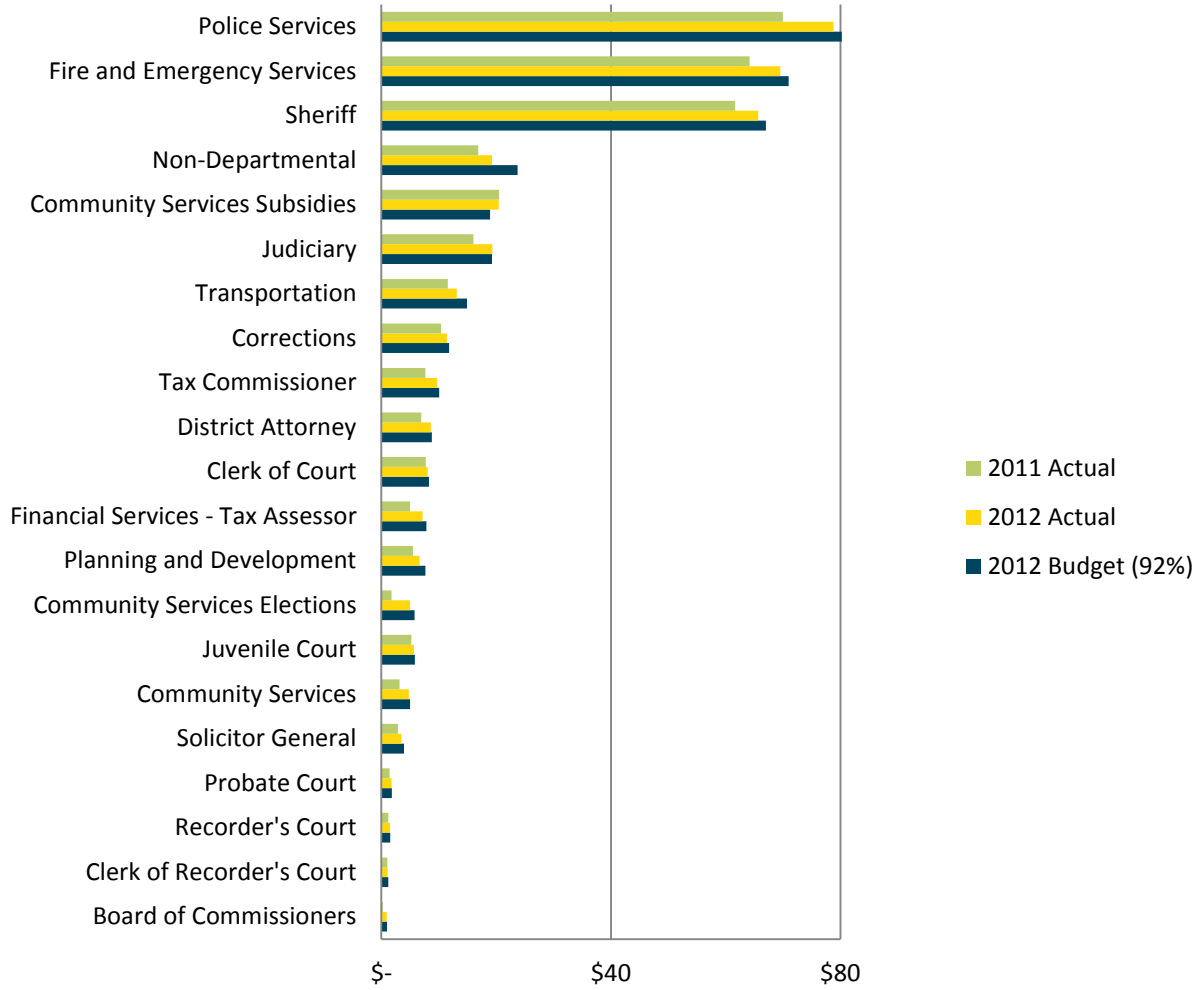
The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not restricted to, or accounted for, in other funds.



Total General Fund revenues through November 2012 when compared to November 2011 are up approximately \$3.3 million. This increase is primarily attributable to an increase in Intangible Recording Tax revenues of \$1.1 million and an increase in Insurance Premium Tax revenues of \$1.9 million.

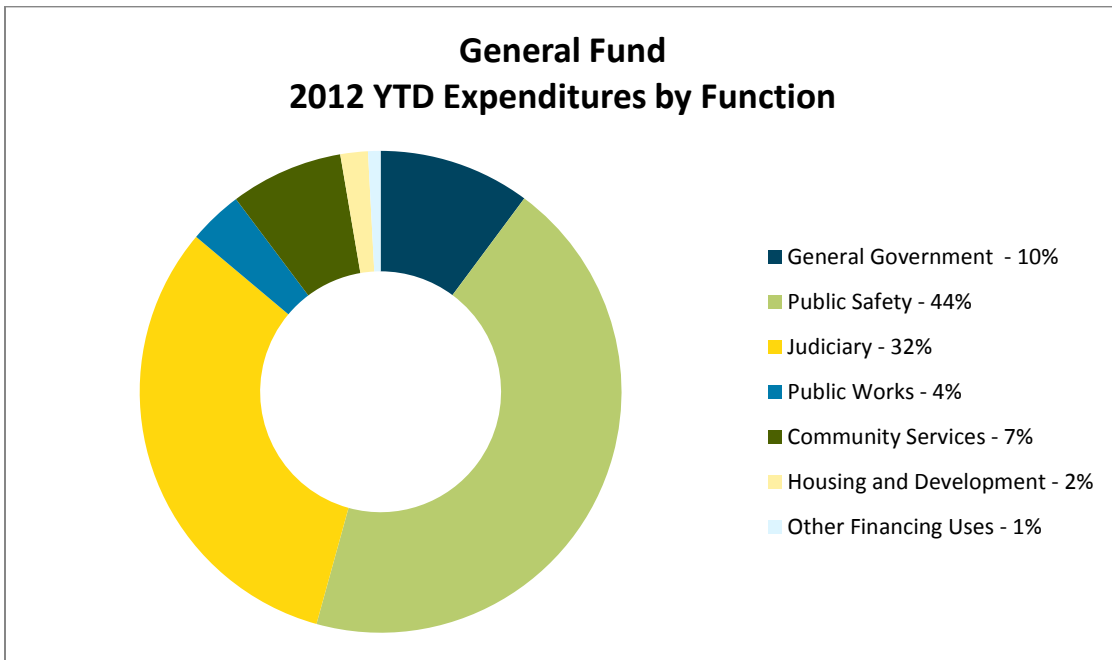
Other Financing Sources are up nearly \$5.6 million primarily due to a one-time transfer from the Capital Vehicle Replacement Fund as part of the plan to balance the General Fund budget. As discussed in the report highlights, revenue performance and conservative spending in 2012 allowed for the elimination of the contribution. The Board of Commissioners approved the budget amendment at the December 11, 2012 business meeting, and the change will be reflected in the December report.

### General Fund Budget vs. Actual by Department November 2012-2011 YTD Expenditures



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

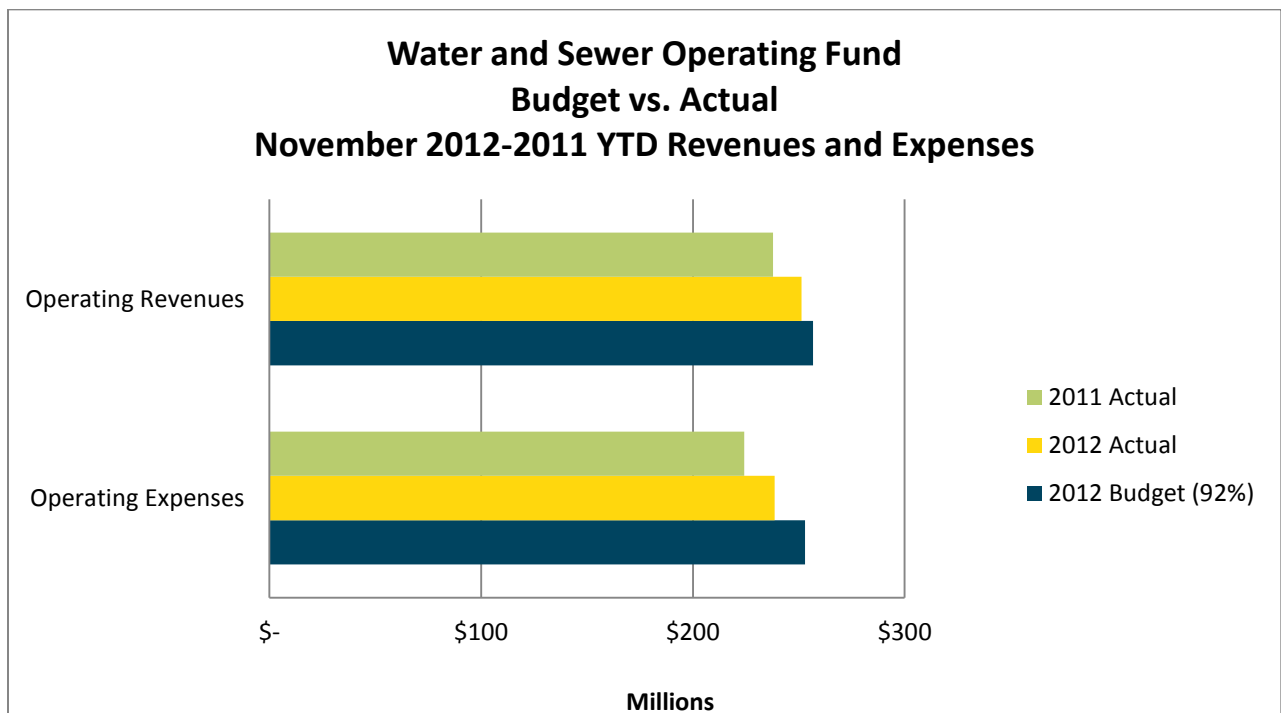
As illustrated in the graph above, most departments are currently operating at or below budgeted appropriations.



Public Safety and Judiciary expenditures account for 76% of the General Fund total expenditures through the month of November 2012.

## Water and Sewer Operating Fund (501)

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



Total year-to-date Water and Sewer Fund revenues are up when compared to 2011 by approximately \$13.4 million. The increase in revenue is driven mainly by increases in:

- Retail Sewer revenue - \$7.7 million
- System Development Charge revenue - \$4.2 million
- Retail Water revenue - \$2.9 million
- Sales Tax Refund revenue - \$966,000

Water and Sewerage year-to-date operating expenses are currently less than budget, but are up approximately \$14.3 million compared to 2011. The increase year over year can be summarized as follows:

#### Increases

- Transfers to the Renewal and Extension capital fund - \$8.1 million
- Debt Service - \$4.5 million
- Capacity & Use - \$2.7 million
- Chemicals - \$1.1 million
- Contributions to Internal Service Funds - \$427,000

#### Decreases

- Utilities - \$1.9 million
- Industrial Repair and Maintenance - \$572,000
- Bad Debt Expense - \$488,000
- Total Personnel Services - \$453,000
- License Support Agreements - \$224,000

Based on the percentage of the fiscal year that has lapsed, revenues are approximately \$5.4 million less than budget. Due to the proper accounting of revenues in the period earned, revenues lag one month and appear understated until year end by about \$8 million. Expenses are approximately \$14.4 million less than budget. Factors contributing to this variance include:

- Vacancies extending beyond 90 days - \$1 million
- Utility savings - \$3.3 million
- Professional services - \$3.6 million
- Industrial Repair and Maintenance - \$2.9 million
- Lower than expected Bad Debt Expense - \$2.1 million



# YTD financial report 2012 gwinnettcountry

## GENERAL FUND (001)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	<b>\$ 171,849,640</b>	<b>\$ 171,849,640</b>	<b>\$ 171,849,640</b>	
<b>Revenues:</b>				
<b>Taxes</b>	\$ 294,480,644	\$ 297,641,321	\$ 309,592,476	104.02%
Insurance Premiums	26,849,330	26,849,330	29,120,387	108.46%
Licenses and Permits	7,410,808	7,662,308	7,445,857	97.18%
Intergovernmental	2,766,573	2,771,573	2,469,927	89.12%
Charges for Services	48,350,120	48,213,538	43,127,529	89.45%
Fines and Forfeitures	14,180,820	14,191,580	11,882,225	83.73%
Investment Income	153,483	303,483	539,258	177.69%
Contributions and Donations	30,000	33,277	63,036	189.43%
Miscellaneous	1,550,764	2,384,792	2,142,160	89.83%
Other Financing Sources	6,165,000	6,165,000	6,250,593	101.39%
<b>Total Revenues without Use of Fund Balance</b>	<b>401,937,542</b>	<b>406,216,202</b>	<b>412,633,448</b>	<b>101.58%</b>
Use of Fund Balance	-	3,529,935	-	0.00%
Vacancy Reserve	1,604,959	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 403,542,501</b>	<b>\$ 409,746,137</b>	<b>\$ 412,633,448</b>	<b>100.70%</b>
<b>Appropriations:</b>				
<b>Board of Commissioners</b>	\$ 1,063,475	\$ 1,093,115	\$ 950,439	86.95%
Tax Assessor	8,575,865	8,556,595	7,146,424	83.52%
Tax Commissioner	10,930,354	10,979,099	9,690,962	88.27%
Transportation	16,681,486	16,287,289	13,149,554	80.74%
Planning and Development	8,186,646	7,966,069	6,360,930	79.85%
Fire Planning and Development	427,729	407,338	321,118	78.83%
Probation	8,981	9,237	7,824	84.70%
Police Services	89,156,202	87,552,568	78,765,087	89.96%
Corrections	13,107,435	12,873,189	11,411,359	88.64%
Fire and Emergency Services	79,703,048	77,401,908	69,528,867	89.83%
Community Services	5,636,793	5,429,966	4,748,392	87.45%
<b>Community Services Subsidies:</b>				
Atlanta Regional Commission	763,800	816,100	816,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%
Library In-House Services	787,581	787,667	583,262	74.05%
Library Subsidy	14,618,068	14,618,068	14,618,068	100.00%
Library Contingency	1,500,000	1,500,000	1,500,000	100.00%
Mental Health	768,297	768,297	768,297	100.00%
<b>Total Community Services Subsidies</b>	<b>20,589,033</b>	<b>20,641,419</b>	<b>20,437,014</b>	<b>99.01%</b>

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GENERAL FUND (001) continued

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Community Services - Elections	6,327,282	6,287,128	5,013,290	79.74%
Juvenile Court	5,764,141	6,357,580	5,644,200	88.78%
Sheriff	70,311,887	71,756,227	64,508,674	89.90%
Immigration Customs Enforcement	1,319,786	1,319,786	1,186,273	89.88%
Clerk of Court	9,064,900	9,062,200	8,048,933	88.82%
Judiciary	14,104,254	19,554,174	17,942,933	91.76%
Jury Operations	1,488,345	1,487,775	1,381,808	92.88%
Recorder's Court	1,568,289	1,663,310	1,506,803	90.59%
Probate Court	1,903,737	1,954,037	1,748,194	89.47%
District Attorney	9,595,420	9,596,633	8,621,350	89.84%
Solicitor General	4,261,655	4,280,395	3,513,890	82.09%
Clerk of Recorder's Court	1,343,846	1,340,396	1,113,356	83.06%
<b>Non-Departmental:</b>				
Compensation Reserve	1,000,000	1,000,000	-	0.00%
Contingency	1,000,000	913,901	-	0.00%
Contribution to Transit	3,200,000	3,200,000	2,933,333	91.67%
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%
Inmate Medical Reserve	1,700,000	92,287	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,033,446	1,119,545	1,119,544	100.00%
Other Miscellaneous	657,391	657,391	122,070	18.57%
Contribution to Crime Victim	110,194	110,194	101,011	91.67%
Contribution to Loganville EMS	-	820,000	820,000	100.00%
Other Post Employee Benefit Reserve	3,000,000	3,063,636	2,750,000	89.76%
Pauper Burials	90,000	90,000	81,600	90.67%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	200,000	200,000	-	0.00%
Indigent Defense Reserve	5,972,599	2,018,699	-	0.00%
Court Reporters Reserve	1,894,074	193,074	-	0.00%
Court Interpreters Reserve	564,208	74,337	-	0.00%
Other Governmental Agencies	-	10,335,640	10,335,640	100.00%
<b>Total Non-Departmental</b>	<b>22,421,912</b>	<b>25,888,704</b>	<b>19,263,198</b>	<b>74.41%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 403,542,501</b>	<b>\$ 409,746,137</b>	<b>\$ 362,010,872</b>	<b>88.35%</b>

Projected Fund Balance December 31

\$ 170,244,681      \$ 168,319,705

Fund Balance as of Report Date

\$ 222,472,216

Number of months available using fund balance

6.5

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## 2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 27,492,947	\$ 27,492,947	\$ 27,492,947	
<b>Revenues:</b>				
Taxes	\$ 5,441,552	\$ 5,441,552	\$ 6,172,455	113.43%
Intergovernmental	18,817	18,817	15,306	81.34%
Investment Income	22,249	24,785	31,410	126.73%
Other Financing Sources	-	25,117,311	25,117,309	100.00%
<b>TOTAL REVENUES</b>	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 31,336,480</u>	<b>102.40%</b>
<b>Appropriations:</b>				
Debt Service	\$ 5,226,679	\$ 5,526,276	\$ 5,475,041	99.07%
Other Financing Uses	-	24,817,714	24,817,713	100.00%
<b>Total Appropriations without Contribution to Fund Balance</b>	<u>5,226,679</u>	<u>30,343,990</u>	<u>30,292,754</u>	<b>99.83%</b>
Contribution to Fund Balance	255,939	258,475	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 30,292,754</u>	<b>98.99%</b>
<b>Projected Fund Balance December 31</b>	<u>\$ 27,748,886</u>	<u>\$ 27,751,422</u>		
<b>Fund Balance as of Report Date</b>			<u>\$ 28,536,673</u>	

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## RECREATION FUND (105)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 10,150,883	\$ 10,150,883	\$ 10,150,883	
Revenues:				
Taxes	\$ 22,887,734	\$ 22,887,734	\$ 24,161,766	105.57%
Intergovernmental	52,810	52,810	63,764	120.74%
Charges for Services	4,064,567	4,064,567	3,452,582	84.94%
Investment Income	6,330	6,330	10,398	164.27%
Contributions and Donations	4,550	4,550	300	6.59%
Miscellaneous	1,689,062	1,699,178	1,659,275	97.65%
<b>TOTAL REVENUES</b>	<b>\$ 28,705,053</b>	<b>\$ 28,715,169</b>	<b>\$ 29,348,085</b>	<b>102.20%</b>
Appropriations:				
Community Services	\$ 28,511,528	\$ 28,267,860	\$ 24,251,156	85.79%
Support Services	128,992	128,992	99,089	76.82%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>28,640,520</b>	<b>28,396,852</b>	<b>24,350,245</b>	<b>85.75%</b>
Contribution to Fund Balance	64,533	318,317	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,705,053</b>	<b>\$ 28,715,169</b>	<b>\$ 24,350,245</b>	<b>84.80%</b>
Projected Fund Balance December 31	\$ 10,215,416	\$ 10,469,200		
Fund Balance as of Report Date			\$ 15,148,723	

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## LOGANVILLE EMS FUND (103)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Other Financing Sources	\$ -	\$ 820,000	\$ 820,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>100.00%</b>
Appropriations:				
Contribution to Fund Balance	\$ -	\$ 820,000	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 820,000</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ -	\$ 820,000		
Fund Balance as of Report Date			\$ 820,000	

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## SPEED HUMP FUND (003)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,081,744	\$ 1,081,744	\$ 1,081,744	
Revenues:				
Charges for Services	\$ 114,877	\$ 114,877	\$ 114,527	99.70%
Investment Income	1,299	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 116,176</b>	<b>\$ 114,877</b>	<b>\$ 114,527</b>	<b>99.70%</b>
Appropriations:				
Transportation	\$ 58,355	\$ 58,355	\$ 51,943	89.01%
Total Appropriations without Contribution to Fund Balance	58,355	58,355	51,943	89.01%
Contribution to Fund Balance	57,821	56,522	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 116,176</b>	<b>\$ 114,877</b>	<b>\$ 51,943</b>	<b>45.22%</b>
Projected Fund Balance December 31	\$ 1,139,565	\$ 1,138,266		
Fund Balance as of Report Date			\$ 1,144,328	

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## STREET LIGHTING FUND (002)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,419,542	\$ 3,419,542	\$ 3,419,542	
Revenues:				
Charges for Services	\$ 6,165,340	\$ 6,167,165	\$ 6,093,267	98.80%
Investment Income	3,632	3,632	1,650	45.43%
Total Revenues without Use of Fund Balance	6,168,972	6,170,797	6,094,917	98.77%
Use of Fund Balance	749,858	1,249,882	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,918,830</b>	<b>\$ 7,420,679</b>	<b>\$ 6,094,917</b>	<b>82.13%</b>
Appropriations:				
Transportation	\$ 6,918,830	\$ 7,420,679	\$ 5,584,988	75.26%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,918,830</b>	<b>\$ 7,420,679</b>	<b>\$ 5,584,988</b>	<b>75.26%</b>
Projected Fund Balance December 31	\$ 2,669,684	\$ 2,169,660		
Fund Balance as of Report Date			\$ 3,929,471	

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## AUTHORITY IMAGING FUND (020)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ -	\$ 1,631,043	\$ 1,308,253	80.21%
Investment Income	-	1,156	939	81.23%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,632,199</b>	<b>\$ 1,309,192</b>	<b>80.21%</b>
Appropriations:				
Clerk of Court	\$ -	\$ 1,632,199	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 1,632,199</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ -	\$ -		
Fund Balance as of Report Date			\$ 1,309,192	



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## JUVENILE COURT SUPERVISION FUND (030)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 111,723	\$ 111,723	\$ 111,723	
Revenues:				
Charges for Services	\$ 77,388	\$ 77,388	\$ 61,703	79.73%
Investment Income	137	36	9	25.00%
Total Revenues without Use of Fund Balance	77,525	77,424	61,712	79.71%
Use of Fund Balance	-	28,920	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 77,525</b>	<b>\$ 106,344</b>	<b>\$ 61,712</b>	<b>58.03%</b>
Appropriations:				
Juvenile Court	\$ 77,525	\$ 106,344	\$ 66,628	62.65%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 77,525</b>	<b>\$ 106,344</b>	<b>\$ 66,628</b>	<b>62.65%</b>
Projected Fund Balance December 31	\$ 111,723	\$ 82,803		
Fund Balance as of Report Date			\$ 106,807	

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## CORRECTIONS INMATE FUND (085)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 62,361	\$ 62,361	\$ 62,361	
Revenues:				
Charges for Services	\$ 53,244	\$ 53,244	\$ 41,599	78.13%
Investment Income	60	60	-	0.00%
Miscellaneous	5,476	5,757	4,111	71.41%
Total Revenues without Use of Fund Balance	58,780	59,061	45,710	77.39%
Use of Fund Balance	40,487	40,206	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 99,267</b>	<b>\$ 99,267</b>	<b>\$ 45,710</b>	<b>46.05%</b>
Appropriations:				
Corrections	\$ 99,267	\$ 99,267	\$ 57,755	58.18%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 99,267</b>	<b>\$ 99,267</b>	<b>\$ 57,755</b>	<b>58.18%</b>
Projected Fund Balance December 31	\$ 21,874	\$ 22,155		
Fund Balance as of Report Date			\$ 50,316	

# YTD financial report 2012 gwinnettcouy

## SHERIFF INMATE FUND (090)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,619,038	\$ 1,619,038	\$ 1,619,038	
Revenues:				
Charges for Services	\$ 374,104	\$ 374,104	\$ 357,184	95.48%
Investment Income	617	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 374,721</b>	<b>\$ 374,104</b>	<b>\$ 357,184</b>	<b>95.48%</b>
Appropriations:				
Sheriff Inmate Store Operations	\$ 374,104	\$ 374,104	\$ 208,910	55.84%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>374,104</b>	<b>374,104</b>	<b>208,910</b>	<b>55.84%</b>
Contribution to Fund Balance	617	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 374,721</b>	<b>\$ 374,104</b>	<b>\$ 208,910</b>	<b>55.84%</b>
Projected Fund Balance December 31	\$ 1,619,655	\$ 1,619,038		
Fund Balance as of Report Date			\$ 1,767,312	

# YTD financial report 2012 gwinnettcountry

## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 1,310,075	\$ 1,310,075	\$ 1,310,075	
<b>Revenues:</b>				
<b>Fines and Forfeitures</b>	\$ 831,786	\$ 831,786	\$ 715,156	85.98%
<b>Investment Income</b>	1,984	1,984	1,391	70.11%
<b>Miscellaneous</b>	-	1,399	1,562	111.65%
<b>Other Financing Sources</b>	110,194	110,194	101,011	91.67%
<b>Total Revenues without Use of Fund Balance</b>	943,964	945,363	819,120	86.65%
<b>Use of Fund Balance</b>	211,564	210,795	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,155,528</u>	<u>\$ 1,156,158</u>	<u>\$ 819,120</u>	70.85%
<b>Appropriations:</b>				
<b>District Attorney</b>	\$ 470,537	\$ 471,167	\$ 260,583	55.31%
<b>Solicitor General</b>	684,991	684,991	487,013	71.10%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,155,528</u>	<u>\$ 1,156,158</u>	<u>\$ 747,596</u>	64.66%
<b>Projected Fund Balance December 31</b>	<u>\$ 1,098,511</u>	<u>\$ 1,099,280</u>		
<b>Fund Balance as of Report Date</b>			<u>\$ 1,381,599</u>	

# YTD financial report 2012 gwinnettcountry

## DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 528,509	\$ 528,509	\$ 528,509	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 155,000	\$ 11,083	\$ 11,084	100.01%
Investment Income	550	532	456	85.71%
<b>Total Revenues without Use of Fund Balance</b>	<b>155,550</b>	<b>11,615</b>	<b>11,540</b>	<b>99.35%</b>
Use of Fund Balance	49,450	193,929	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 205,000</b>	<b>\$ 205,544</b>	<b>\$ 11,540</b>	<b>5.61%</b>
<b>Appropriations:</b>				
District Attorney	\$ 205,000	\$ 205,544	\$ 92,261	44.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 205,000</b>	<b>\$ 205,544</b>	<b>\$ 92,261</b>	<b>44.89%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 479,059</b>	<b>\$ 334,580</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 447,788</b>	

# YTD financial report 2012 gwinnettcouy

## POLICE SPECIAL JUSTICE FUND (070)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,889,504	\$ 3,889,504	\$ 3,889,504	
Revenue:				
Fines and Forfeitures	\$ 300,000	\$ 122,816	\$ 122,817	100.00%
Investment Income	3,300	-	-	-
Miscellaneous	100	100	-	0.00%
Total Revenues without Use of Fund Balance	303,400	122,916	122,817	99.92%
Use of Fund Balance	1,189,515	1,711,284	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,492,915</b>	<b>\$ 1,834,200</b>	<b>\$ 122,817</b>	<b>6.70%</b>
Appropriations:				
Police Special Investigation Operations	\$ 1,492,915	\$ 1,834,200	\$ 512,552	27.94%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,492,915</b>	<b>\$ 1,834,200</b>	<b>\$ 512,552</b>	<b>27.94%</b>
Projected Fund Balance December 31	\$ 2,699,989	\$ 2,178,220		
Fund Balance as of Report Date			\$ 3,499,769	

# YTD financial report 2012 gwinnettcountry

## POLICE SPECIAL TREASURY FUND (071)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 264,940	\$ 264,940	\$ 264,940	
<b>Revenue:</b>				
<b>Use of Fund Balance</b>	\$ 264,233	\$ 264,233	\$ -	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 264,233</u>	<u>\$ 264,233</u>	<u>\$ -</u>	<u>0.00%</u>
<b>Appropriations:</b>				
<b>Police Services</b>	\$ 264,233	\$ 264,233	\$ 183,425	69.42%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 264,233</u>	<u>\$ 264,233</u>	<u>\$ 183,425</u>	<u>69.42%</u>
 <b>Projected Fund Balance December 31</b>	 \$ 707	 \$ 707		
 <b>Fund Balance as of Report Date</b>			 \$ 81,515	

# YTD financial report 2012 gwinnettcouy

## POLICE SPECIAL STATE FUND (072)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 2,966,115	\$ 2,966,115	\$ 2,966,115	
Revenue:				
Fines and Forfeitures	\$ 500,000	\$ 351,073	\$ 351,199	100.04%
Investment Income	850	-	-	-
Miscellaneous	500	500	2,269	453.80%
Total Revenues without Use of Fund Balance	501,350	351,573	353,468	100.54%
Use of Fund Balance	382,785	812,484	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 884,135</b>	<b>\$ 1,164,057</b>	<b>\$ 353,468</b>	<b>30.37%</b>
Appropriations:				
Police Services	\$ 884,135	\$ 1,164,057	\$ 320,317	27.52%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 884,135</b>	<b>\$ 1,164,057</b>	<b>\$ 320,317</b>	<b>27.52%</b>
Projected Fund Balance December 31	\$ 2,583,330	\$ 2,153,631		
Fund Balance as of Report Date			\$ 2,999,266	



# YTD financial report 2012 gwinnettcountry

## SHERIFF SPECIAL JUSTICE FUND (065)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 201,731	\$ 201,731	\$ 201,731	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 37,000	\$ 3,065	\$ 3,065	-
Investment Income	279	156	188	120.51%
Miscellaneous	-	-	180	-
Other Financing Sources	-	-	7,098	-
<b>Total Revenues without Use of Fund Balance</b>	<b>37,279</b>	<b>3,221</b>	<b>10,531</b>	<b>326.95%</b>
Use of Fund Balance	62,721	201,428	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 204,649</b>	<b>\$ 10,531</b>	<b>5.15%</b>
<b>Appropriations:</b>				
Sheriff Special Operations	\$ 100,000	\$ 204,649	\$ 16,336	7.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 204,649</b>	<b>\$ 16,336</b>	<b>7.98%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 139,010</b>	<b>\$ 303</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 195,926</b>	

# YTD financial report 2012 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 826,862	\$ 826,862	\$ 826,862	
<b>Revenues:</b>				
Fines and Forfeitures	\$ -	\$ 288,371	\$ 288,371	100.00%
Investment Income	330	3,504	738	21.06%
Other Financing Sources	-	-	728	-
<b>Total Revenues without Use of Fund Balance</b>	<b>330</b>	<b>291,875</b>	<b>289,837</b>	<b>99.30%</b>
Use of Fund Balance	499,670	799,333	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,000</b>	<b>\$ 1,091,208</b>	<b>\$ 289,837</b>	<b>26.56%</b>
<b>Appropriations:</b>				
Sheriff Special Operations	\$ 500,000	\$ 1,091,208	\$ 258,554	23.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,000</b>	<b>\$ 1,091,208</b>	<b>\$ 258,554</b>	<b>23.69%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 327,192</b>	<b>\$ 27,529</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 858,145</b>	

# YTD financial report 2012 gwinnettcouy

## SHERIFF SPECIAL STATE FUND (067)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 163,945	\$ 163,945	\$ 163,945	
Revenues:				
Investment Income	\$ 50	\$ 108	\$ 137	126.85%
Total Revenues without Use of Fund Balance	50	108	137	126.85%
Use of Fund Balance	99,950	163,848	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 163,956</b>	<b>\$ 137</b>	<b>0.08%</b>
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 163,956	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 163,956</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 63,995	\$ 97		
Fund Balance as of Report Date			\$ 164,082	

# YTD financial report 2012 gwinnettcountry

## E-911 FUND (095)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 34,709,737	\$ 34,709,737	\$ 34,709,737	
Revenues:				
Charges for Services	\$ 12,552,079	\$ 11,018,079	\$ 10,638,557	96.56%
Investment Income	137,656	150,656	173,572	115.21%
Miscellaneous	-	7,886	7,880	99.92%
Total Revenues without Use of Fund Balance	12,689,735	11,176,621	10,820,009	96.81%
Use of Fund Balance	4,129,457	9,320,618	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,819,192</b>	<b>\$ 20,497,239</b>	<b>\$ 10,820,009</b>	<b>52.79%</b>
Appropriations:				
911 Operations	\$ 16,819,192	\$ 20,497,239	\$ 14,206,145	69.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,819,192</b>	<b>\$ 20,497,239</b>	<b>\$ 14,206,145</b>	<b>69.31%</b>
Projected Fund Balance December 31	\$ 30,580,280	\$ 25,389,119		
Fund Balance as of Report Date			\$ 31,323,601	

# YTD financial report 2012 gwinnettcountry

## STADIUM FUND (055)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 849,515	\$ 849,515	\$ 849,515	
<b>Revenues:</b>				
Taxes	\$ 750,000	\$ 750,000	\$ 758,466	101.13%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	941,052	941,052	996,023	105.84%
Investment Income	140	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	<b>2,091,192</b>	<b>2,091,052</b>	<b>2,154,489</b>	<b>103.03%</b>
Use of Fund Balance	71,650	71,790	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,162,842</b>	<b>\$ 2,162,842</b>	<b>\$ 2,154,489</b>	<b>99.61%</b>
<b>Appropriations:</b>				
Stadium Debt	\$ 2,162,842	\$ 2,162,842	\$ 2,143,681	99.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,162,842</b>	<b>\$ 2,162,842</b>	<b>\$ 2,143,681</b>	<b>99.11%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 777,865</b>	<b>\$ 777,725</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 860,323</b>	

# YTD financial report 2012 gwinnettcountry

## 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.

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 6,701,634	\$ 6,701,634	\$ 6,701,634	
Revenues:				
Taxes	\$ 6,409,430	\$ 6,409,430	\$ 5,671,499	88.49%
Charges for Services	350	350	-	0.00%
Investment Income	800	19,400	17,045	87.86%
Total Revenues without Use of Fund Balance	6,410,580	6,429,180	5,688,544	88.48%
Use of Fund Balance	576,947	659,890	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,987,527</b>	<b>\$ 7,089,070</b>	<b>\$ 5,688,544</b>	<b>80.24%</b>
Appropriations:				
Tourism	\$ 2,038,272	\$ 2,139,815	\$ 1,970,003	92.06%
Gwinnett Center Debt	4,949,255	4,949,255	4,949,255	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,987,527</b>	<b>\$ 7,089,070</b>	<b>\$ 6,919,258</b>	<b>97.60%</b>
Projected Fund Balance December 31	\$ 6,124,687	\$ 6,041,744		
Fund Balance as of Report Date			\$ 5,470,920	

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## TREE BANK FUND (040)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 60,307	\$ 60,307	\$ 60,307	
<b>Revenues:</b>				
Licenses and Permits	\$ 27,000	\$ 27,000	\$ 2,000	7.41%
Investment Income	10	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	<b>27,010</b>	<b>27,000</b>	<b>2,000</b>	<b>7.41%</b>
Use of Fund Balance	3,600	3,610	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,610</b>	<b>\$ 30,610</b>	<b>\$ 2,000</b>	<b>6.53%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 30,610	\$ 30,610	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,610</b>	<b>\$ 30,610</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 56,707</b>	<b>\$ 56,697</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 62,307</b>	

# YTD financial report 2012 gwinnettcountry

## AIRPORT OPERATING FUND (520)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 398,371	\$ 398,371	\$ 398,371	
<b>Revenues:</b>				
Charges for Services	\$ 105,000	\$ 105,000	\$ 133,261	126.92%
Investment Income	105	-	-	-
Miscellaneous	721,250	722,396	674,385	93.35%
<b>Total Revenues without Use of Net Assets</b>	<b>826,355</b>	<b>827,396</b>	<b>807,646</b>	<b>97.61%</b>
Use of Net Assets	12,473	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 838,828</b>	<b>\$ 827,396</b>	<b>\$ 807,646</b>	<b>97.61%</b>
<b>Appropriations:</b>				
Transportation	\$ 838,828	\$ 826,877	\$ 651,071	78.74%
<b>Total Appropriations without Working Capital Reserve</b>	<b>838,828</b>	<b>826,877</b>	<b>651,071</b>	<b>78.74%</b>
Working Capital Reserve	-	519	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 838,828</b>	<b>\$ 827,396</b>	<b>\$ 651,071</b>	<b>78.69%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 385,898</b>	<b>\$ 398,890</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 554,946</b>	



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## LOCAL TRANSIT OPERATING FUND (515)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 1,427,718</b>	<b>\$ 1,427,718</b>	<b>\$ 1,427,718</b>	
<b>Revenues:</b>				
Charges for Services	\$ 4,272,270	\$ 4,272,270	\$ 3,620,853	84.75%
Investment Income	6,157	4,716	2,618	55.51%
Miscellaneous	274,000	274,623	148,274	53.99%
Other Financing Sources	3,200,000	3,200,000	2,933,333	91.67%
<b>Total Revenues without Use of Net Assets</b>	<b>7,752,427</b>	<b>7,751,609</b>	<b>6,705,078</b>	<b>86.50%</b>
Use of Net Assets	-	1,372	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,752,427</b>	<b>\$ 7,752,981</b>	<b>\$ 6,705,078</b>	<b>86.48%</b>
<b>Appropriations:</b>				
Financial Services	\$ 67,332	\$ 67,332	\$ 62,148	92.30%
Transportation	7,685,095	7,685,649	6,125,504	79.70%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,752,427</b>	<b>\$ 7,752,981</b>	<b>\$ 6,187,652</b>	<b>79.81%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 1,427,718</b>	<b>\$ 1,426,346</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 1,945,144</b>	

# YTD financial report 2012 gwinnettcountry

## SOLID WASTE OPERATING FUND (595)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 5,061,618</b>	<b>\$ 5,061,618</b>	<b>\$ 5,061,618</b>	
<b>Revenues:</b>				
<b>Taxes (Non-exclusive Franchise Fees)</b>	\$ 125,207	\$ 125,207	\$ 131,965	105.40%
<b>Charges for Services</b>	41,477,630	41,228,983	39,283,454	95.28%
<b>Investment Income</b>	101,461	207,295	191,861	92.55%
<b>Miscellaneous</b>	4,050	1,657	678	40.92%
<b>TOTAL REVENUES</b>	<b>\$ 41,708,348</b>	<b>\$ 41,563,142</b>	<b>\$ 39,607,958</b>	<b>95.30%</b>
<b>Appropriations:</b>				
<b>Financial Services</b>	\$ 40,773,147	\$ 40,949,154	\$ 33,588,311	82.02%
<b>Total Appropriations without Working Capital Reserve</b>	40,773,147	40,949,154	33,588,311	82.02%
<b>Working Capital Reserve</b>	935,201	613,988	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,708,348</b>	<b>\$ 41,563,142</b>	<b>\$ 33,588,311</b>	<b>80.81%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 5,996,819</b>	<b>\$ 5,675,606</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 11,081,265</b>	

# YTD financial report 2012 gwinnettcouy

## STORMWATER OPERATING FUND (590)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 6,254,434	\$ 6,254,434	\$ 6,254,434	
<b>Revenues:</b>				
Charges for Services	\$ 30,347,810	\$ 30,347,810	\$ 29,958,114	98.72%
Investment Income	10,708	10,708	13,074	122.10%
Miscellaneous	250	16,898	120,680	714.17%
Other Financing Sources	-	-	20,213	-
<b>Total Revenues without Use of Net Assets</b>	<b>30,358,768</b>	<b>30,375,416</b>	<b>30,112,081</b>	<b>99.13%</b>
Use of Net Assets	65,764	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 30,424,532</b>	<b>\$ 30,375,416</b>	<b>\$ 30,112,081</b>	<b>99.13%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 416,520	\$ 407,377	\$ 351,986	86.40%
Water Resources*	30,008,012	29,724,449	25,725,343	86.55%
<b>Total Appropriations without Working Capital Reserve</b>	<b>30,424,532</b>	<b>30,131,826</b>	<b>26,077,329</b>	<b>86.54%</b>
Working Capital Reserve	-	243,590	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,424,532</b>	<b>\$ 30,375,416</b>	<b>\$ 26,077,329</b>	<b>85.85%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 6,188,670</b>	<b>\$ 6,498,024</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 10,289,186</b>	

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

# YTD financial report 2012 gwinnettcouy

## WATER AND SEWER OPERATING FUND (501)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 13,545,759</b>	<b>\$ 13,545,759</b>	<b>\$ 13,545,759</b>	
<b>Revenues:</b>				
Charges for Services	\$ 273,666,000	\$ 273,166,000	\$ 240,208,013	87.93%
Investment Income	47,599	47,599	58,443	122.78%
Contributions and Donations	5,590,000	5,590,000	9,659,919	172.81%
Miscellaneous	700,000	1,230,551	1,239,038	100.69%
Other Financing Sources	-	-	139,842	-
<b>TOTAL REVENUES</b>	<b>\$ 280,003,599</b>	<b>\$ 280,034,150</b>	<b>\$ 251,305,255</b>	<b>89.74%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 1,182,525	\$ 1,135,612	\$ 952,465	83.87%
Water Resources*	276,253,106	274,887,750	237,651,485	86.45%
Total Appropriations without Working Capital Reserve	277,435,631	276,023,362	238,603,950	86.44%
Working Capital Reserve	2,567,968	4,010,788	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 280,003,599</b>	<b>\$ 280,034,150</b>	<b>\$ 238,603,950</b>	<b>85.21%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 16,113,727</b>	<b>\$ 17,556,547</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 26,247,064</b>	

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

# YTD financial report 2012 gwinnettcountry

## AUTO LIABILITY FUND (606)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Net Assets January 1	\$ 1,740,920	\$ 1,740,920	\$ 1,740,920	
Revenues:				
Charges for Services	\$ 800,000	\$ 800,000	\$ 733,332	91.67%
Investment Income	2,464	1,008	1,315	130.46%
Total Revenues without Use of Net Assets	802,464	801,008	734,647	91.72%
Use of Net Assets	47,267	48,723	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 849,731</b>	<b>\$ 849,731</b>	<b>\$ 734,647</b>	<b>86.46%</b>
Appropriations:				
Financial Services	\$ 849,731	\$ 849,731	\$ 532,142	62.62%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 849,731</b>	<b>\$ 849,731</b>	<b>\$ 532,142</b>	<b>62.62%</b>
Projected Net Assets December 31	\$ 1,693,653	\$ 1,692,197		
Net Assets as of Report Date			\$ 1,943,425	

# YTD financial report 2012 gwinnettcountry

## FLEET MANAGEMENT FUND (610)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 836,905	\$ 836,905	\$ 836,905	
<b>Revenues:</b>				
Charges for Services	\$ 5,625,151	\$ 5,817,344	\$ 5,049,295	86.80%
Investment Income	500	-	-	-
Miscellaneous	237,460	341,165	343,966	100.82%
<b>Total Revenues without Use of Net Assets</b>	<b>5,863,111</b>	<b>6,158,509</b>	<b>5,393,261</b>	<b>87.57%</b>
Use of Net Assets	74,017	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,937,128</b>	<b>\$ 6,158,509</b>	<b>\$ 5,393,261</b>	<b>87.57%</b>
<b>Appropriations:</b>				
Support Services	\$ 5,937,128	\$ 5,892,286	\$ 4,992,202	84.72%
<b>Total Appropriations without Working Capital Reserve</b>	<b>5,937,128</b>	<b>5,892,286</b>	<b>4,992,202</b>	<b>84.72%</b>
Working Capital Reserve	-	266,223	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,937,128</b>	<b>\$ 6,158,509</b>	<b>\$ 4,992,202</b>	<b>81.06%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 762,888</b>	<b>\$ 1,103,128</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 1,237,964</b>	

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## GROUP SELF-INSURANCE FUND (605)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 24,225,931	\$ 24,225,931	\$ 24,225,931	
<b>Revenues:</b>				
Charges for Services	\$ 38,857,754	\$ 38,857,754	\$ 35,540,522	91.46%
Investment Income	150,566	150,566	130,858	86.91%
Miscellaneous	-	50,000	197,992	395.98%
Other Financing Sources	-	24,722	24,722	100.00%
<b>Total Revenues without Use of Net Assets</b>	<b>39,008,320</b>	<b>39,083,042</b>	<b>35,894,094</b>	<b>91.84%</b>
Use of Net Assets	4,622,151	4,816,230	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,630,471</b>	<b>\$ 43,899,272</b>	<b>\$ 35,894,094</b>	<b>81.76%</b>
<b>Appropriations:</b>				
Human Resources	\$ 43,630,471	\$ 43,899,272	\$ 39,166,675	89.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,630,471</b>	<b>\$ 43,899,272</b>	<b>\$ 39,166,675</b>	<b>89.22%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 19,603,780</b>	<b>\$ 19,409,701</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 20,953,350</b>	

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## RISK MANAGEMENT FUND (602)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 17,095,950	\$ 17,095,950	\$ 17,095,950	
<b>Revenues:</b>				
Charges for Services	\$ 3,365,000	\$ 3,365,000	\$ 3,084,584	91.67%
Investment Income	54,778	40,000	41,667	104.17%
Miscellaneous	4,000	5,813	9,766	168.00%
Other Financing Sources	-	1,855	1,855	100.00%
<b>Total Revenues without Use of Net Assets</b>	<b>3,423,778</b>	<b>3,412,668</b>	<b>3,137,872</b>	<b>91.95%</b>
Use of Net Assets	3,490,662	3,501,772	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,914,440</b>	<b>\$ 6,914,440</b>	<b>\$ 3,137,872</b>	<b>45.38%</b>
<b>Appropriations:</b>				
Financial Services	\$ 6,914,440	\$ 6,914,440	\$ 4,833,602	69.91%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,914,440</b>	<b>\$ 6,914,440</b>	<b>\$ 4,833,602</b>	<b>69.91%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 13,605,288</b>	<b>\$ 13,594,178</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 15,400,220</b>	



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## WORKERS' COMPENSATION FUND (604)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
Net Assets January 1	\$ 10,221,826	\$ 10,221,826	\$ 10,221,826	
Revenues:				
Charges for Services	\$ 1,850,000	\$ 1,850,000	\$ 1,695,834	91.67%
Investment Income	44,980	34,000	52,095	153.22%
Total Revenues without Use of Net Assets	1,894,980	1,884,000	1,747,929	92.78%
Use of Net Assets	2,339,895	2,350,875	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,234,875</b>	<b>\$ 4,234,875</b>	<b>\$ 1,747,929</b>	<b>41.27%</b>
Appropriations:				
Human Resources	\$ 4,234,875	\$ 4,234,875	\$ 2,544,072	60.07%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,234,875</b>	<b>\$ 4,234,875</b>	<b>\$ 2,544,072</b>	<b>60.07%</b>
Projected Net Assets December 31	\$ 7,881,931	\$ 7,870,951		
Net Assets as of Report Date			\$ 9,425,683	

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## ADMINISTRATIVE SUPPORT FUND (665)

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

	2012 Adopted Budget	Current Annual Budget as of 11/30/2012	Actuals YTD as of 11/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ -	\$ -	\$ -	
<b>Revenues:</b>				
Charges for Services	\$ 51,344,318	\$ 51,360,318	\$ 47,112,178	91.73%
Miscellaneous	1,707,496	1,775,063	1,776,427	100.08%
<b>TOTAL REVENUES</b>	<b>\$ 53,051,814</b>	<b>\$ 53,135,381</b>	<b>\$ 48,888,605</b>	<b>92.01%</b>
<b>Appropriations:</b>				
County Administration	\$ 4,309,507	\$ 4,313,637	\$ 3,601,020	83.48%
Financial Services	7,414,511	7,343,484	6,689,358	91.09%
Human Resources	3,101,009	3,099,959	2,526,164	81.49%
Information Technology	26,778,556	26,651,292	23,545,116	88.35%
Law	1,906,333	1,906,183	1,520,196	79.75%
Support Services	8,694,394	8,595,011	7,225,877	84.07%
<b>Non-Departmental:</b>				
Other Miscellaneous	500,000	485,000	96,830	19.96%
Court Reporters	-	15,000	2,232	14.88%
OPEB Transfer - Insurance and Claims	-	6,824	-	0.00%
Compensation Reserve	297,504	297,504	-	0.00%
Contingency	50,000	50,000	-	0.00%
<b>Total Non-Departmental</b>	<b>847,504</b>	<b>854,328</b>	<b>99,062</b>	<b>11.60%</b>
<b>Total Appropriations without Working Capital Reserve</b>	<b>53,051,814</b>	<b>52,763,894</b>	<b>45,206,793</b>	<b>85.68%</b>
Working Capital Reserve	-	371,487	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 53,051,814</b>	<b>\$ 53,135,381</b>	<b>\$ 45,206,793</b>	<b>85.08%</b>
<b>Projected Net Assets December 31</b>	<b>\$ -</b>	<b>\$ 371,487</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 3,681,812</b>	

**GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 11/30/2012**

Departmental / Non-Department Transfers	Amount	Description
<i>From:</i>		
Inmate Medical Reserve	\$ (77,315)	Transferred to Corrections
	(84,320)	Transferred to Police
	(1,446,078)	Transferred to Sheriff
<i>Subtotal</i>	(1,607,713)	
Indigent Defense Reserve	(50,700)	Transferred to Probate Court
	(3,501,100)	Transferred to Judiciary
	(32,800)	Transferred to Recorder's Court
	(369,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,953,900)	
Court Reporters Reserve	(158,900)	Transferred to Juvenile Court
	(1,573,400)	Transferred to Judiciary
	(18,700)	Transferred to Solicitor General
<i>Subtotal</i>	(1,751,000)	
Court Interpreters Reserve	(71,800)	Transferred to Juvenile Court
	(60,371)	Transferred to Recorder's Court
	(356,300)	Transferred to Judiciary
	(1,400)	Transferred to Probate Court
<i>Subtotal</i>	(489,871)	
<b>Total Non-Departmental Transfers</b>	<b>\$ (7,802,484)</b>	
<i>To:</i>		
Corrections	\$ 77,315	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	77,315	
Police	84,320	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	84,320	
Juvenile Court	71,800	Transferred from Court Interpreters Reserve
	158,900	Transferred from Court Reporters Reserve
	369,300	Transferred from Indigent Defense
<i>Subtotal</i>	600,000	
Sheriff	1,446,078	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	1,446,078	
Judiciary	356,300	Transferred from Court Interpreters Reserve
	1,573,400	Transferred from Court Reporters Reserve
	3,501,100	Transferred from Indigent Defense
<i>Subtotal</i>	5,430,800	
Recorder's Court	60,371	Transferred from Court Interpreters Reserve
	32,800	Transferred from Indigent Defense
<i>Subtotal</i>	93,171	
Probate Court	50,700	Transferred from Indigent Defense
	1,400	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	52,100	
Solicitor General	18,700	Transferred from Court Reporters Reserve
	18,700	
<b>Total Transfers From Non-Departmental Reserves</b>	<b>\$ 7,802,484</b>	

**INTER-FUND TRANSFERS - ALL FUNDS**

As of 11/30/2012

**TRANSFER FROM - BUDGET**

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 6,260,481
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	110,194															110,194
Local Transit Operating (515)	3,200,000															3,200,000
Sheriff Special Treasury (066)				729												729
Stormwater Operating Fund (590)										20,213						20,213
Capital Projects (300-318)	14,528	1,032,873	475,080			158,922	1,792,266	3,600						32,000		3,509,269
Capital Vehicle/Fleet Equipment (305)	6,875,024	163,236			1,250									16,270	98,892	7,154,672
Miscellaneous Grants (200-250G)	126,788															126,788
Renewal & Extension - Stormwater										19,517,000						19,517,000
Renewal & Extension - Water & Sewer											72,300,000					72,300,000
Renewal & Extension - Solid Waste													176,000			176,000
	\$ 11,146,534	\$ 1,196,109	\$ 475,080	\$ 729	\$ 1,250	\$ 158,922	\$ 1,792,266	\$ 3,600	\$ 6,000,000	\$ 115,694	\$ 19,517,000	\$ 72,465,000	\$ 176,000	\$ 48,270	\$ 98,892	\$ 113,195,346

**TRANSFER FROM - ACTUALS**

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 151,250	\$ -	\$ -	\$ -	\$ 6,246,731
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	101,010															101,010
Local Transit Operating (515)	2,933,333															2,933,333
Sheriff Special Treasury (066)				729												729
Stormwater Operating Fund (590)										20,213						20,213
Capital Projects (300-318)	14,528	946,800	283,824											29,333		1,274,485
Capital Vehicle/Fleet Equipment (305)	6,302,105	149,633												14,914	90,651	6,557,303
Miscellaneous Grants (200-250G)	68,605															68,605
Renewal & Extension - Stormwater										17,890,585						17,890,585
Renewal & Extension - Water & Sewer											66,275,000					66,275,000
Renewal & Extension - Solid Waste													150,857			150,857
	\$ 10,239,581	\$ 1,096,433	\$ 283,824	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 115,694	\$ 17,890,585	\$ 66,426,250	\$ 150,857	\$ 44,247	\$ 90,651	\$ 102,338,851

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

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 11/30/2012**

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Taxes	\$ 294,480,644	\$ 297,641,321	\$ 3,160,677	GCID 20120528 2012 Mid year adjustment \$3,157,240. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437.
Licenses and Permits	7,410,808	7,662,308	251,500	GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 \$243,500. GCID 20120249 additional intake of auto broker fees \$3,000 and zoning certification fee change \$5,000.
Intergovernmental	2,766,573	2,771,573	5,000	GCID 20120528 2012 Mid year adjustment \$5,000.
Charges for Services	48,350,120	48,213,538	(136,582)	GCID 20120257 Lease agreement with XCell Towers \$6,750. GCID 20120338 amendment to correct GCID 20120257 (\$6,750). GCID 20120528 2012 Mid year adjustment (\$136,582).
Fines and Forfeitures	14,180,820	14,191,580	10,760	GCID 20120656 Sale of seized firearms \$10,760.
Investment Income	153,483	303,483	150,000	GCID 20120528 2012 Mid year adjustment \$150,000.
Contributions and Donations	30,000	33,277	3,277	GCID 20120643 Approval to accept donation from Walmart Stores to be utilized as part of the Departments ongoing Crime Prevention Program for radKids \$1,000. GCID 20120863 Approval to accept donation for Animal Welfare Unit \$2,277.
Miscellaneous	1,550,764	2,384,792	834,028	GCID 20111054 to chief of police to pay overtime costs assoc with OCDE Task Force \$7,500. GCID 20120066 approval to accept \$1,200 donation from Target Corp for child safety seat inspection checks. Sale of seized firearms \$5,118. GCID 20120257 lease agreement with XCell Towers \$19,350. GCID 20120338 amendment to correct GCID 20120257 (\$10,650). GCID 20120528 2012 Mid year adjustment \$793,780. GCID 20120644 Donation for Animal Welfare and Enforcement Unit \$230. GCID 20120729 Approval to enter agreement with CARFAX to generate revenue from the sale of Police incident reports \$17,500.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
Use of Fund Balance	-	3,529,935	3,529,935	GCID 20120152 2012 Special District Settlement \$11,155,640. GCID20120257 lease agreement with XCell Towers (\$26,100). GCID 20110242 approval to execute 90 day job vacancy (\$3,495,119). GCID 20120249 add't intake of auto broker fees (\$3,000) and zoning certification fee change (\$28,480). GCID 20120338 amendment to correct GCID 20120257 \$17,400. GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 (\$243,500). GCID 20120528 2012 Mid year adjustment (\$3,818,646). GCID 20120656 Sale of seized firearms (\$10,760). GCID 20120729 Approval to enter agreement with CARFAX to generate revenue from the sale of Police incident reports (\$17,500).
Vacancy Reserve	1,604,959	-	(1,604,959)	GCID 20111054 to chief of police to pay overtime costs assoc with OCDE Task Force (\$7,500). GCID 20110242 approval to execute 90 day job vacancy (\$1,597,459).
<i>Subtotal</i>			6,203,636	
<b>2003 General Obligation Bond Debt Service Fund (951)</b>				
Investment Income	22,249	24,785	2,536	GCID 20120528 2012 Mid Year Adjustment \$2,536.
Other Financing Sources	-	25,117,311	25,117,311	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$25,117,311.
<i>Subtotal</i>			25,119,847	
<b>Recreation Fund (105)</b>				
Miscellaneous	1,689,062	1,699,178	10,116	GCID 20120528 2012 Mid year adjustment \$10,116.
<i>Subtotal</i>			10,116	
<b>Loganville EMS Fund (103)</b>				
Other Financing Sources	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
<b>Speed Hump Fund (003)</b>				
Investment Income	1,299	-	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
Charges for Services	6,165,340	6,167,165	1,825	GCID 20110242 approval to execute 90 day job vacancy \$1,825.
Use of Fund Balance	749,858	1,249,882	500,024	GCID 20110242 approval to execute 90 day job vacancy \$24. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
<b>Authority Imaging Fund (020)</b>				
Charges for Services	-	1,631,043	1,631,043	GCID 20120975 establish revenue and appropriations for Authority Imaging Fund \$1,631,043.
Investment Income	-	1,156	1,156	GCID 20120975 establish revenue and appropriations for Authority Imaging Fund \$1,156.
<i>Subtotal</i>			1,632,199	
<b>Juvenile Court Supervision Fund (030)</b>				
Investment Income	137	36	(101)	GCID 20120528 2012 Mid year adjustment (\$101).
Use of Fund Balance	-	28,920	28,920	GCID 20120528 2012 Mid year adjustment \$28,920.
<i>Subtotal</i>			28,819	
<b>Corrections Inmate Fund (085)</b>				
Miscellaneous	5,476	5,757	281	GCID 20120528 2012 Mid year adjustment \$281.
Use of Fund Balance	40,487	40,206	(281)	GCID 20120528 2012 Mid year adjustment (\$281).
<i>Subtotal</i>			-	
<b>Sheriff Inmate Fund (090)</b>				
Investment Income	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
<b>Crime Victims Assistance Fund (075)</b>				
Miscellaneous	-	1,399	1,399	GCID 20120528 2012 Mid year adjustment \$1,399.
Use of Fund Balance	211,564	210,795	(769)	GCID 20120528 2012 Mid year adjustment (\$769).
<i>Subtotal</i>			630	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	155,000	11,083	(143,917)	GCID 20120528 2012 Mid year adjustment (\$145,337). Adjust Rev/Appr per mid year resolution \$1,420.
Investment Income	550	532	(18)	GCID 20120528 2012 Mid year adjustment (\$18).
Use of Fund Balance	49,450	193,929	144,479	GCID 20120528 2012 Mid year adjustment \$145,355. Adjust Rev/Appr per mid year resolution (\$876).
<i>Subtotal</i>			544	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	300,000	122,816	(177,184)	GCID 20120528 2012 Mid year adjustment (\$268,990). Adjust Rev/Appr per mid year resolution \$91,806.
Investment Income	3,300	-	(3,300)	GCID 20120528 2012 Mid year adjustment (\$3,300).
Use of Fund Balance	1,189,515	1,711,284	521,769	GCID 20120528 2012 Mid year adjustment \$613,575. Adjust Rev/Appr per mid year resolution (\$91,806).
<i>Subtotal</i>			341,285	
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	500,000	351,073	(148,927)	GCID 20120528 2012 Mid year adjustment (\$409,689). Adjust Rev/Appr per mid year resolution \$260,762.
Investment Income	850	-	(850)	GCID 20120528 2012 Mid year adjustment (\$850).
Use of Fund Balance	382,785	812,484	429,699	GCID 20120528 2012 Mid year adjustment \$690,461. Adjust Rev/Appr per mid year resolution (\$260,762).
<i>Subtotal</i>			279,922	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	37,000	3,065	(33,935)	GCID 20120528 2012 Mid year adjustment (\$37,000). Adjust Rev/Appr per mid year resolution \$3,065.
Investment Income	279	156	(123)	GCID 20120528 2012 Mid year adjustment (\$123).
Use of Fund Balance	62,721	201,428	138,707	GCID 20120528 2012 Mid year adjustment \$138,707.
<i>Subtotal</i>			104,649	



Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	288,371	288,371	GCID 20120528 2012 Mid year adjustment \$241,508. Adjust Rev/Appr per mid year resolution \$46,863.
Investment Income	330	3,504	3,174	GCID 20120528 2012 Mid year adjustment \$3,174.
Use of Fund Balance	499,670	799,333	299,663	GCID 20120528 2012 Mid year adjustment \$299,663.
<i>Subtotal</i>			591,208	
<b>Sheriff Special State Fund (067)</b>				
Investment Income	50	108	58	GCID 20120528 2012 Mid year adjustment \$58.
Use of Fund Balance	99,950	163,848	63,898	GCID 20120528 2012 Mid year adjustment \$63,898.
<i>Subtotal</i>			63,956	
<b>E-911 Fund (095)</b>				
Charges for Services	12,552,079	11,018,079	(1,534,000)	GCID 20120528 2012 Mid year adjustment (\$1,534,000).
Investment Income	137,656	150,656	13,000	GCID 20120528 2012 Mid year adjustment \$13,000.
Miscellaneous	-	7,886	7,886	GCID 20120528 2012 Mid year adjustment \$7,886.
Use of Fund Balance	4,129,457	9,320,618	5,191,161	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$449,880). GCID 20120152 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$1,535,600. GCID 20120849 Amend the Emergency 911 Fund budget by appropriating for Intergovernmental Payments \$1,415,441.
<i>Subtotal</i>			3,678,047	
<b>Stadium Fund (055)</b>				
Investment Income	140	-	(140)	GCID 20120528 2012 Mid year adjustment (\$140).
Use of Fund Balance	71,650	71,790	140	GCID 20120528 2012 Mid year adjustment \$140.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Tourism Fund (050)</b>				
Investment Income	800	19,400	18,600	GCID 20120528 2012 Mid year adjustment \$18,600.
Use of Fund Balance	576,947	659,890	82,943	GCID 20120528 2012 Mid year adjustment \$82,943.
<i>Subtotal</i>			101,543	
<b>Tree Bank Fund (040)</b>				
Investment Income	10	-	(10)	GCID 20120528 2012 Mid year adjustment (\$10).
Use of Fund Balance	3,600	3,610	10	GCID 20120528 2012 Mid year adjustment \$10.
<i>Subtotal</i>			-	
<b>Airport Operating Fund (520)</b>				
Investment Income	105	-	(105)	GCID 20120528 2012 Mid year adjustment (\$105).
Miscellaneous	721,250	722,396	1,146	GCID 20120528 2012 Mid year adjustment \$1,146.
Use of Net Assets	12,473	-	(12,473)	GCID 20120528 2012 Mid year adjustment (\$573). GCID 20110242 approval to execute 90 day job vacancy (\$11,900).
<i>Subtotal</i>			(11,432)	
<b>Local Transit Operating Fund (515)</b>				
Investment Income	6,157	4,716	(1,441)	GCID 20120528 2012 Mid year adjustment (\$1,441).
Miscellaneous	274,000	274,623	623	GCID 20120528 2012 Mid year adjustment \$623.
Use of Net Assets	-	1,372	1,372	GCID 20120528 2012 Mid year adjustment \$1,372.
<i>Subtotal</i>			554	
<b>Solid Waste Operating Fund (595)</b>				
Charges for Services	41,477,630	41,228,983	(248,647)	GCID 20120528 2012 Mid year adjustment (\$248,647).
Investment Income	101,461	207,295	105,834	GCID 20120528 2012 Mid year adjustment \$105,834.
Miscellaneous	4,050	1,657	(2,393)	GCID 20120528 2012 Mid year adjustment (\$2,393).
<i>Subtotal</i>			(145,206)	
<b>Stormwater Operating Fund (590)</b>				
Miscellaneous	250	16,898	16,648	GCID 20120528 2012 Mid year adjustment \$16,648.
Use of Net Assets	65,764	-	(65,764)	GCID 2010242 approval to execute 90 day job vacancy (\$65,764).
<i>Subtotal</i>			(49,116)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Water and Sewer Operating Fund (501)</b>				
Charges for Services	273,666,000	273,166,000	(500,000)	GCID 20120528 2012 Mid year adjustment (\$500,000).
Miscellaneous	700,000	1,230,551	530,551	GCID 20120528 2012 Mid year adjustment \$530,551.
<i>Subtotal</i>			30,551	
<b>Auto Liability Fund (606)</b>				
Investment Income	2,464	1,008	(1,456)	GCID 20120528 2012 Mid year adjustment (\$1,456).
Use of Net Assets	47,267	48,723	1,456	GCID 20120528 2012 Mid year adjustment \$1,456.
<i>Subtotal</i>			-	
<b>Fleet Management Fund (610)</b>				
Charges for Services	5,625,151	5,817,344	192,193	GCID 20120113 Intergovernmental fuel usage agreement with the City of Lilburn \$750. GCID 2012262 Intergovernmental maintenance/repair agreement between Gwinnett County and the City of Auburn \$16,000. GCID 20120528 2012 Mid year adjustment \$140,443. GCID 20120900 Intergovernmental fuel usage agreement with the City of Lawrenceville \$15,000. GCID 20120883 Intergovernmental fuel usage agreement with the City of Auburn \$10,000. GCID 20120916 Intergovernmental maintenance/repair agreement with Gwinnett Technical College \$10,000.
Investment Income	500	-	(500)	GCID 20120528 2012 Mid year adjustment (\$500).
Miscellaneous	237,460	341,165	103,705	GCID 20120528 2012 Mid year adjustment \$103,705.
Use of Net Assets	74,017	-	(74,017)	GCID 20110242 approval to execute 90 day job vacancy (\$8,779). GCID 20120113 Intergovernmental fuel usage agreement with the City of Lilburn (\$750). GCID 2012262 Intergovernmental maintenance/repair agreement between Gwinnett County and the City of Auburn (\$16,000). GCID 20120528 2012 Mid year adjustment (\$48,488).
<i>Subtotal</i>			221,381	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Group Self-Insurance Fund (605)</b>				
Miscellaneous	-	50,000	50,000	GCID 20120528 2012 Mid year adjustment \$50,000.
Other Financing Sources	-	24,722	24,722	GCID 20120528 2012 Mid year adjustment \$24,722.
Use of Net Assets	4,622,151	4,816,230	194,079	GCID 20120528 2012 Mid year adjustment \$194,079.
<i>Subtotal</i>			268,801	
<b>Risk Management Fund (602)</b>				
Investment Income	54,778	40,000	(14,778)	GCID 20120528 2012 Mid year adjustment (\$14,778).
Miscellaneous	4,000	5,813	1,813	GCID 20120528 2012 Mid year adjustment \$1,813.
Other Financing Sources	-	1,855	1,855	GCID 20120528 2012 Mid year adjustment \$1,855.
Use of Net Assets	3,490,662	3,501,772	11,110	GCID 20120528 2012 Mid year adjustment \$11,110.
<i>Subtotal</i>			-	
<b>Workers' Compensation Fund (604)</b>				
Investment Income	44,980	34,000	(10,980)	GCID 20120528 2012 Mid year adjustment (\$10,980).
Use of Net Assets	2,339,895	2,350,875	10,980	GCID 20120528 2012 Mid year adjustment \$10,980.
<i>Subtotal</i>			-	
<b>Administrative Support Fund (665)</b>				
Charges for Services	51,344,318	51,360,318	16,000	GCID 20120528 2012 Mid year adjustment \$16,000.
Miscellaneous	1,707,496	1,775,063	67,567	GCID 20120169 Lease agreement with Davis Broadcasting of Atlanta to locate site equipment on County owned tower \$9,000. GCID 20120528 2012 Mid year adjustment \$57,067. GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
<b>Total Revenue Budget Adjustments</b>			<b>\$ 39,875,434</b>	

<b>BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS</b>				
<b>As of 11/30/2012</b>				
<b>Department/Fund</b>	<b>2012 Adopted Budget - Jan</b>	<b>2012 Current Annual Budget - November</b>	<b>Difference (Adjustments YTD)</b>	<b>Description</b>
<b>General Fund (001)</b>				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 29,640	GCID 20120528 2012 Mid year adjustment \$29,640.
Tax Assessor	8,575,865	8,556,595	(19,270)	GCID 20110242 approval to execute 90 day job vacancy (19,270).
Tax Commissioner	10,930,354	10,979,099	48,745	GCID 20120528 2012 Mid year adjustment \$45,308. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437.
Transportation	16,681,486	16,287,289	(394,197)	GCID 20110242 approval to execute 90 day job vacancy (\$398,686). GCID 20120528 2012 Mid year adjustment \$4,489.
Planning & Development	8,186,646	7,966,069	(220,577)	GCID 20110242 approval to execute 90 day job vacancy (\$157,852). GCID 20120528 2012 Mid year adjustment (\$62,725).
Fire Planning and Development	427,729	407,338	(20,391)	GCID 20120528 2012 Mid year adjustment \$7,453. GCID 20110242 approval to execute 90 day job vacancy (\$27,844).
Probation	8,981	9,237	256	GCID 20120528 2012 Mid year adjustment \$256.
Police Services	89,156,202	87,552,568	(1,603,634)	GCID 20110242 approval to execute 90 day job vacancy (\$1,732,164). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$84,320 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$34,385. GCID 20120643 Approval to accept donation From Walmart Stores to be utilized as part of the departments on going Crime Prevention Program for radKids \$1,000. GCID 20120644 Approval to accept donations for additional supplies for Animal Welfare and Enforcement Unit \$230. GCID 20120863 Approval to accept donation for Animal Welfare Unit \$2,277.
Corrections	13,107,435	12,873,189	(234,246)	\$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$381,309). GCID 20120249 Ordinance to amend zoning regulation (\$23,480). GCID 20120528 2012 Mid year adjustment \$93,228.
Fire and Emergency Services	79,703,048	77,401,908	(2,301,140)	GCID 20110242 approval to execute 90 day job vacancy (\$2,308,287). GCID 20120528 2012 Mid year adjustment \$7,147.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
Community Services	5,636,793	5,429,966	(206,827)	GCID 20110242 approval to execute 90 day job vacancy (\$94,895). GCID 20120528 2012 Mid year adjustment (\$111,932).
Subsidies - Atlanta Regional Commission	763,800	816,100	52,300	GCID 20120528 2012 Mid year adjustment \$52,300.
Subsidies - Library-In-House Services	787,581	787,667	86	GCID 20120528 2012 Mid year adjustment \$86.
Community Services - Elections	6,327,282	6,287,128	(40,154)	GCID 20110242 approval to execute 90 day job vacancy (\$35,396). GCID 20120528 2012 Mid year adjustment (\$4,758).
Juvenile Court	5,764,141	6,357,580	593,439	\$600,000 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$6,561).
Sheriff	70,311,887	71,756,227	1,444,340	\$1,446,078 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,738).
Clerk of Court	9,064,900	9,062,200	(2,700)	GCID 20120528 2012 Mid year adjustment (\$2,700).
Judiciary	14,104,254	19,554,174	5,449,920	\$5,430,800 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid Year Adjustment (\$6,450). GCID 20120152 2012 Special District Settlement \$25,000. Transfer from Jury Operations \$570.
Judiciary - Jury Operations	1,488,345	1,487,775	(570)	Transfer to Judiciary (\$570).
Recorder's Court	1,568,289	1,663,310	95,021	\$93,171 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$1,850.
Probate Court	1,903,737	1,954,037	50,300	\$52,100 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,800).
District Attorney	9,595,420	9,596,633	1,213	GCID 20120528 2012 Mid year adjustment \$1,213.
Solicitor General	4,261,655	4,280,395	18,740	\$18,700 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$40.
Clerk of Recorder's Court	1,343,846	1,340,396	(3,450)	GCID 20120528 2012 Mid year adjustment (\$3,450).
Contingency	1,000,000	913,901	(86,099)	GCID 20120528 2012 Mid year adjustment (\$86,099).
Inmate Medical Reserve	1,700,000	92,287	(1,607,713)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,607,713).
Contribution to Loganville EMS	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
Medical Examiner	1,033,446	1,119,545	86,099	GCID 20120528 2012 Mid year adjustment \$86,099.
Other Post Employee Benefit Reserve	3,000,000	3,063,636	63,636	GCID 20110242 approval to execute 90 day job vacancy \$63,636.
Indigent Defense Reserve	5,972,599	2,018,699	(3,953,900)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$3,953,900).
Court Reporters Reserve	1,894,074	193,074	(1,701,000)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,751,000). GCID 20120528 2012 Mid year adjustment \$75,000. GCID 20120152 2012 Special District Settlement (\$25,000).
Court Interpreters Reserve	564,208	74,337	(489,871)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$489,871).
Other Governmental Agencies	-	10,335,640	10,335,640	GCID 20120152 2012 Special District Settlement \$10,335,640.
<i>Subtotal</i>			6,203,636	
<b>2003 General Obligation Bond Debt Service Fund (951)</b>				
Debt Service	5,226,679	5,526,276	299,597	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$299,597.
Other Financing Uses	-	24,817,714	24,817,714	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$24,817,414.
Contribution to Fund Balance	255,939	258,475	2,536	GCID 20120528 2012 Mid year adjustment \$2,536.
<i>Subtotal</i>			25,119,847	
<b>Recreation Fund (105)</b>				
Community Services	28,511,528	28,267,860	(243,668)	GCID 20110242 approval to execute 90 day job vacancy (\$252,899). GCID 20120528 2012 Mid year adjustment \$9,231.
Contribution to Fund Balance	64,533	318,317	253,784	GCID 20110242 approval to execute 90 day job vacancy \$252,899. GCID 20120528 2012 Mid year adjustment \$885.
<i>Subtotal</i>			10,116	
<b>Loganville EMS Fund (103)</b>				
Contribution to Fund Balance	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
<b>Speed Hump Fund (003)</b>				
Contribution to Fund Balance	57,821	56,522	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
Transportation	6,918,830	7,420,679	501,849	GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting district \$1,849. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
<b>Authority Imaging Fund (020)</b>				
Clerk of Court	-	1,632,199	1,632,199	GCID 20120975 establish revenue and appropriations for Authority Imaging Fund \$1,632,199.
<i>Subtotal</i>			1,632,199	
<b>Juvenile Court Supervision Fund (030)</b>				
Juvenile Court	77,525	106,344	28,819	GCID 20120528 2012 Mid year adjustment \$28,819.
<i>Subtotal</i>			28,819	
<b>Sheriff Inmate Fund (090)</b>				
Contribution to Fund Balance	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
<b>Crime Victims Assistance Fund (075)</b>				
District Attorney	470,537	471,167	630	GCID 20120528 2012 Mid year adjustment \$630.
<i>Subtotal</i>			630	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	205,000	205,544	544	Adjust Rev/Appr per mid year resolution \$544
			544	
<b>Police Special Justice Fund (070)</b>				
Police Special Investigation Operations	1,492,915	1,834,200	341,285	GCID 20120528 2012 Mid year adjustment \$341,285.
<i>Subtotal</i>			341,285	
<b>Police Special State Fund (072)</b>				
Police Services	884,135	1,164,057	279,922	GCID 20120528 2012 Mid year adjustment \$279,922.
<i>Subtotal</i>			279,922	



Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	100,000	204,649	104,649	GCID 20120528 2012 Mid year adjustment \$101,584. Adjust Rev/Appr per mid year resolution \$3,065.
<i>Subtotal</i>			104,649	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	500,000	1,091,208	591,208	GCID 20120528 2012 Mid year adjustment \$544,345. Adjust Rev/Appr per mid year resolution \$46,863.
<i>Subtotal</i>			591,208	
<b>Sheriff Special State Fund (067)</b>				
Sheriff Special Operations	100,000	163,956	63,956	GCID 20120528 2012 Mid year adjustment \$63,956.
<i>Subtotal</i>			63,956	
<b>E-911 Fund (095)</b>				
911 Operations	16,819,192	20,497,239	3,678,047	GCID 20110242 approval to execute 90 day job vacancy (\$449,880). GCID2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20120152 2012 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$22,486. GCID 20120849 Amend the Emergency 911 Fund budget by appropriating for Intergovernmental Payments \$1,415,441.
<i>Subtotal</i>			3,678,047	
<b>Tourism Fund (050)</b>				
Tourism	2,038,272	2,139,815	101,543	GCID 20120528 2012 Mid year adjustment \$101,543.
<i>Subtotal</i>			101,543	
<b>Airport Operating Fund (520)</b>				
Transportation	838,828	826,877	(11,951)	GCID 20120528 2012 Mid year adjustment \$468. GCID 20110242 approval to execute 90 day job vacancy (\$12,419).
Working Capital Reserve	-	519	519	GCID 20110242 approval to execute 90 day job vacancy \$519.
<i>Subtotal</i>			(11,432)	
<b>Local Transit Operating Fund (515)</b>				
Transportation	7,685,095	7,685,649	554	GCID 20120528 2012 Mid year adjustment \$554.
<i>Subtotal</i>			554	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Solid Waste Operating Fund (595)</b>				
Financial Services	40,773,147	40,949,154	176,007	GCID 20120528 2012 Mid year adjustment \$176,007.
Working Capital Reserve	935,201	613,988	(321,213)	GCID 20120528 2012 Mid year adjustment (\$321,213).
<i>Subtotal</i>			(145,206)	
<b>Stormwater Operating Fund (590)</b>				
Planning & Development	416,520	407,377	(9,143)	GCID 20120528 2012 Mid year adjustment (\$258). GCID 20110242 approval to execute 90 day job vacancy (\$8,885).
Water Resources	30,008,012	29,724,449	(283,563)	GCID 20110242 approval to execute 90 day job vacancy (\$285,752). GCID 20120528 2012 Mid year adjustment \$2,189.
Working Capital Reserve	-	243,590	243,590	GCID 20110242 approval to execute 90 day job vacancy \$228,873. GCID 20120528 2012 Mid year adjustment \$14,717.
<i>Subtotal</i>			(49,116)	
<b>Water and Sewer Operating Fund (501)</b>				
Planning & Development	1,182,525	1,135,612	(46,913)	GCID 20110242 approval to execute 90 day job vacancy (\$46,547). GCID 20120528 2012 Mid year adjustment (\$366).
Water Resources	276,253,106	274,887,750	(1,365,356)	GCID 20110242 approval to execute 90 day job vacancy (\$1,376,152). GCID 20120528 2012 Mid year adjustment \$10,796.
Working Capital Reserve	2,567,968	4,010,788	1,442,820	GCID 20110242 approval to execute 90 day job vacancy \$1,422,699. GCID 20120528 2012 Mid year adjustment \$20,121.
<i>Subtotal</i>			30,551	
<b>Fleet Management Fund (610)</b>				
Support Services	5,937,128	5,892,286	(44,842)	GCID 20110242 approval to execute 90 day job vacancy (\$44,277). GCID 20120528 2012 Mid year adjustment (\$565).
Working Capital Reserve	-	266,223	266,223	GCID 20110242 approval to execute 90 day job vacancy \$35,498. GCID 20120528 2012 Mid year adjustment \$195,725. GCID 20120900 Intergovernmental fuel usage agreement with the City of Lawrenceville \$15,000. GCID 20120883 Intergovernmental fuel usage agreement with the City of Auburn \$10,000. GCID 20120916 Intergovernmental maintenance/repair agreement with Gwinnett Technical College \$10,000.
<i>Subtotal</i>			221,381	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - November	Difference (Adjustments YTD)	Description
<b>Group Self-Insurance Fund (605)</b>				
Human Resources	43,630,471	43,899,272	268,801	GCID 20120528 2012 Mid year adjustment \$268,801.
<i>Subtotal</i>			268,801	
<b>Administrative Support Fund (665)</b>				
County Administration	4,309,507	4,313,637	4,130	GCID 20120528 2012 Mid year adjustment \$4,130.
Financial Services	7,414,511	7,343,484	(71,027)	GCID 20110242 approval to execute 90 day job vacancy (\$152,938). GCID 20120528 2012 Mid year adjustment \$81,911.
Human Resources	3,101,009	3,099,959	(1,050)	GCID 20120528 2012 Mid year adjustment (\$1,050).
Information Technology	26,778,556	26,651,292	(127,264)	GCID 20110242 approval to execute 90 day job vacancy (\$116,462). GCID2011097 to renew maintenance contract on 800 MHZ radio system (\$190,000). GCID 20120528 2012 Mid year adjustment \$179,198.
Law	1,906,333	1,906,183	(150)	GCID 20120528 2012 Mid year adjustment (\$150).
Support Services	8,694,394	8,595,011	(99,383)	GCID 20110242 approval to execute 90 day job vacancy (\$96,739). GCID 20120528 2012 Mid year adjustment (\$2,644).
OPEB Transfer - Insurance and Claims	-	6,824	6,824	GCID 20110242 approval to execute 90 day job vacancy \$6,824.
Working Capital Reserve	-	371,487	371,487	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy \$368,315. GCID 20120528 2012 Mid year adjustment (\$188,328). GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 39,875,434</b>	

11/15/12 through 12/14/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL096-12	Killian Hill Road at Arcado Road Intersection Improvement and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512.00	Postponed until further Notice	Engineering firm is revising specifications
BL101-12	Pounds Lake Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,700,000.00	9/25/2012	Bids were received over budget, negotiations in process
BL116-12	48" PCCP Replacement- Athens Hwy to Temple Johnson Road	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,254,650.00	11/7/2012	Anticipated to BOC Agenda 1/15/2013
BL121-12	Purchase of Transit Passenger Shelters and Related Accessories	DOT	200G Miscellaneous Grant Fund-External	\$300,000.00	10/17/2012	Anticipated to BOC January 2013
BL123-12	Gwinnett County Police Headquarters Roof Repair and Replacement Project	DOSS	318 2009 SPLOST Fund	\$250,000.00	11/6/2012	Anticipated to BOC Agenda 1/3/2013
BL129-12	Western Gwinnett Bikeway and Western Gwinnett Bikeway DWR (Pleasant Hill Road to Rogers Bridge Road Pedestrian Safety Projects)	DOT	318 2009 SPLOST Fund	\$581,969.00	11/15/2012	Anticipated to BOC Agenda 1/3/2013
BL130-12	Gwinnett County Animal Welfare and Enforcement Center Mechanical Retrofit Phase III	DOSS	300-304 Capital Project Fund	\$100,000.00	11/8/2012	Anticipated to BOC February 2013
BL133-12	On-Demand Installation Services for Voice & Data Wiring on an Annual Contract	ITS	665-Admin Support Fund 001-General Fund 317-2005 SPLOST Fund 318-2009 SPLOST Fund 303-Capital Project Fund 501-Water and Sewer Operating Fund	\$195,000.00	11/19/2012	Anticipated to BOC January 2013

11/15/12 through 12/14/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL135-12	Jimmy Carter Boulevard (I-85 Interchange) Bridge Improvements	DOT	318 2009 SPLOST Fund	\$3,500,000.00	11/29/2012	Anticipated to BOC Agenda 1/3/2013
BL136-12	Purchase of OEM Toner and Inkjet Cartridges on an Annual Contract	DOFS	All County Departments use this contract. Funding is determined by user departments when contract is utilized.	\$150,000.00	12/12/2012	Anticipated to BOC Agenda 1/15/2013
BL137-12	Gwinnett County Fire Station No. 10 Entrance Drive Project	DOSS	318 2009 SPLOST Fund	\$264,000.00	12/19/2012	Anticipated to BOC February 2013
BL138-12	Sale of Seized Firearms	Sheriff	001 General Fund	\$15,000.00 (Revenue)	12/13/2012	Anticipated to BOC January 2013
BL139-12	Purchase of Fire Hydrants and Fire Hydrant Repair Parts on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$203,000.00	12/14/2012	Anticipated to BOC Agenda 2/5/2013
BL140-12	Lawrenceville Highway/US 29 (Bryson to Lions Club Park) Pedestrian Safety Project	DOT	318 2009 SPLOST Fund	\$430,000.00	12/20/2012	Anticipated to BOC February 2013
BL141-12	PoolPak Maintenance & Repair Services on an annual Contract	DOCS	105 Recreation Fund	\$130,000.00	12/20/2012	Anticipated to BOC February 2013
BL001-13	Gwinnett County Fire Maintenance Facility Project	DOSS	318 2009 SPLOST Fund	\$800,000.00	1/3/2013	Anticipated to BOC February 2013
BL002-13	HVAC Services on an Annual Contract	DOSS, DWR, DOCS	665 Administrative Support Fund 105 Recreation Fund 501 Water & Sewer Operating Fund	\$300,000.00	1/2/2013	Anticipated to BOC February 2013
BL003-13	Shoal Creek Filter Plant Ozone Flow Control System Improvements	DWR	504 Water & Sewer Renewal & Extension Fund	\$720,000.00	1/10/2013	Anticipated to BOC February 2013
BL004-13	Mowing and Trimming of Landscaped Roadsides and Along Public Sidewalks on an Annual Contract	DOT	001 General Fund	\$250,000.00	1/4/2013	Anticipated to BOC March 2013
BL005-13	Boone Place Gravity Sewer Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$338,756.76	Not assigned yet	Anticipated to BOC March 2013

11/15/12 through 12/14/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
RP022-12	Purchase and Implementation of Jail Management System	ITS	300-304 Capital Project Fund	\$750,000.00	10/9/2012	Anticipated to BOC March 2013
RP023-12	Provision of Voice & Data Network Services on an Annual Contract	ITS	665 Administrative Support Fund 001 General Fund 501 Water and Sewer Operating Fund 095 E-911 Fund 105 Recreation Fund Various other funds	\$2,100,000.00	10/18/2012	Anticipated to BOC January 2013
RP025-12	Provision of Inmate Coinless and Pay Telephone Equipment at the Gwinnett County Detention Center	Sheriff	001 General Fund	\$860,000.00 (Revenue)	10/31/2012	Anticipated to BOC February 2013