



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
October 31, 2012 (unaudited)



75 Langley Drive • Lawrenceville, GA 30046-6935
(tel) 770.822.7820 • (fax) 770.822.7818

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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: November 19, 2012

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

This report, which includes unaudited information for the fiscal year through October 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:

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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, 96% of the appeals have been settled, with 1,106 appeals or approximately \$76 million of the tax digest value (less than \$1 million in revenue impact) 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. The County budgets property tax revenues more than one year in advance of the digest being submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. When the 2012 budget was developed, the digest was estimated to decline approximately 8% from 2011, whereas current estimates approximate the final digest decline to be less than 5%. This 3% difference represents approximately \$10 million in additional tax revenues above what was originally budgeted. As of October 31st, the property tax collection rate was 92.58%. With the due date being earlier in 2012 than in 2011, it is anticipated that the County will achieve a tax collection rate similar to prior years before year end.

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

One initiative to balance the 2012 budget was the continuation of the 90-day job vacancy program with a budgeted savings of \$1,604,959 in the General Fund, which is reflected as Vacancy Reserve on page 8. Budget adjustments made through October resulted in savings of almost \$7.7 million in all funds, of which approximately \$5 million was in the General Fund. Savings beyond the budgeted amount result in a decrease in the use of fund balance.

In October, the County implemented another cost-saving initiative through the refunding of its 2003 General Obligation Bonds. As a result of the refunding, the bonds' maturity dates have been shortened by four years, and the County will save approximately \$2.2 million in debt service over the life of the remaining bonds.

Investment income is based on cash balances, interest rates, market conditions, timing of cash inflows/outflows, and available investment products. As these variables are not predictable, variances will occur between budgeted and actual investment income earned. Safe and secure investments are made when opportunities are presented which may be different than

anticipated when the budget was created. Investment decisions are made based upon market opportunities available at any point in time to ensure all potential investment income is earned. 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.

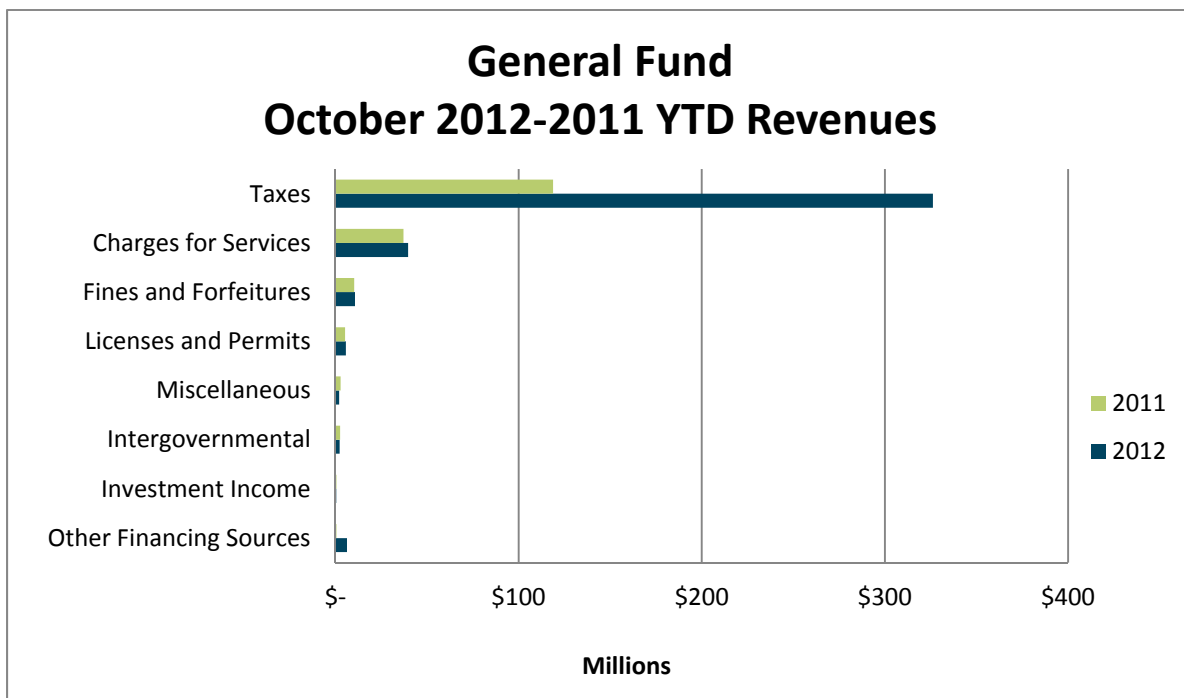
A quarterly update of the County’s Investment Program is included with this report. As expected, for the quarter ending September 30, 2012, the total County Portfolio declined as property tax revenue was not due until October 15th. However, the interest rate yield increased slightly during the third quarter providing income slightly greater than anticipated.

Due to revenues coming in greater than budgeted, as well as under-expenditures in many departments, it is anticipated that budget amendments will be adopted prior to year end.

All departments submitted their Fiscal Year 2013 Annual Operating and Capital Budgets on or before July 27th. From September 5th through September 11th, 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 is scheduled to present a proposed budget to the Board of Commissioners on November 27, 2012.

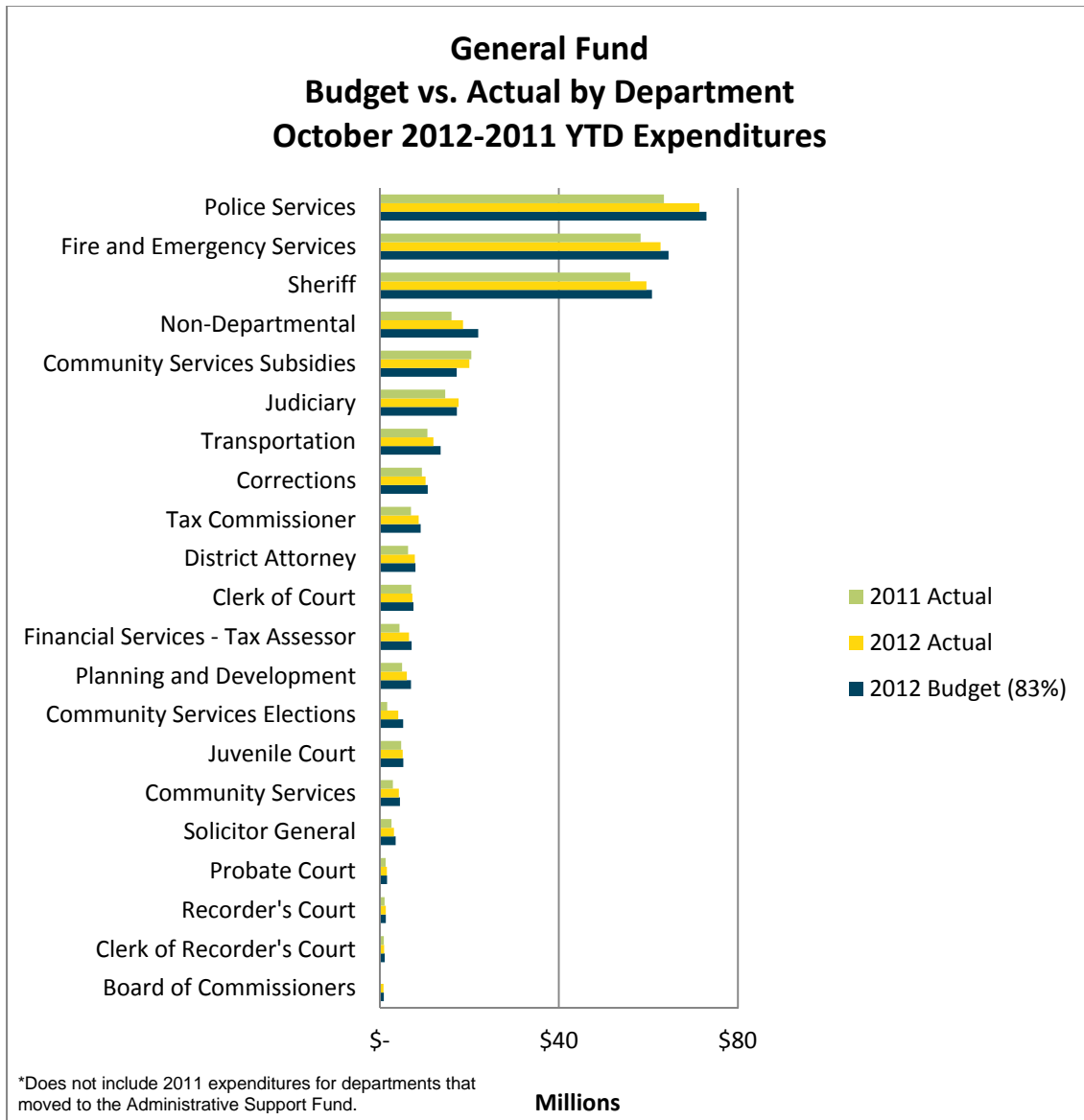
General Fund

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 October 2012 when compared to October 2011 are up by \$215.6 million. The graph above shows Tax revenues are up approximately \$207.4 million from the same period in 2011. This increase is primarily attributable to property tax bills being due one month earlier this year compared to last year. Additionally, insurance premium taxes came in approximately \$2.2 million above budget. As previously mentioned, tax revenues are expected to re-align more closely with prior year Tax revenues by the end of next month.

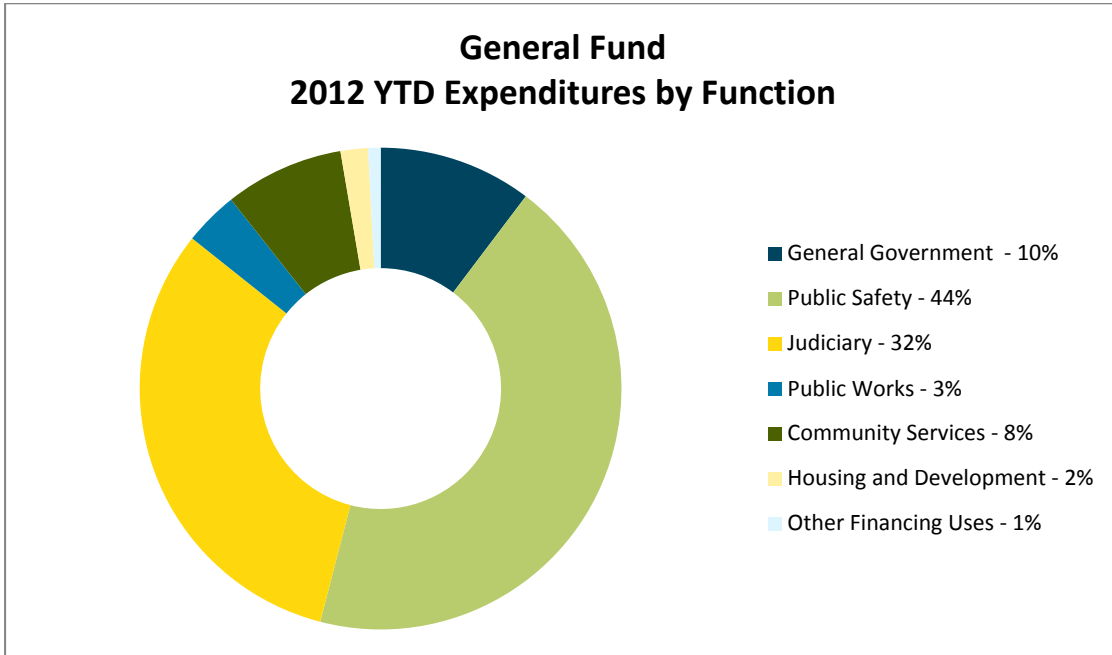
Other Financing Sources are up nearly \$5.8 million primarily due to a one-time transfer from the Capital Vehicle Replacement Fund as part of the plan to balance the budget. The funding for the transfer was made available by reducing the County's fleet size and keeping vehicles longer.



Expenditures are down by \$2 million which is primarily a result of the formation of the Administrative Support Fund, as discussed in the Executive Summary. As illustrated in the graph above, most departments are currently operating at or below budgeted appropriations. Community Services Subsidies expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. This is mainly due to the timing of when subsidy payments

and payments to other governments are made. Many of the Community Services Subsidies currently reflect four quarterly payments as of the end of October. Also, in February, as part of the Service Delivery Strategy settlement, budget amendments were approved for payments to cities totaling \$10,335,640 and a transfer of \$820,000 to the Loganville EMS Special Revenue Fund. Since April, 100% of these budgeted amounts have been expended.

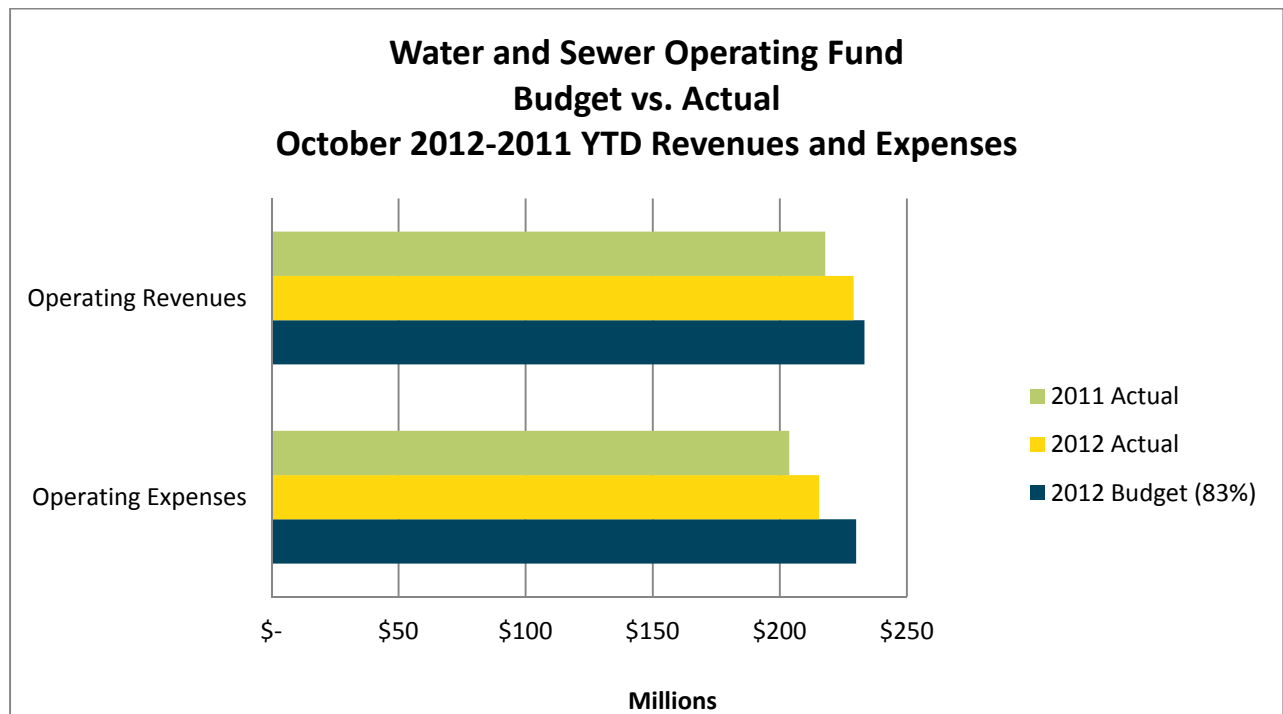
Judiciary expenditures are also slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred at the beginning of each quarter to cover expenditures for indigent defense, court interpreters, and court reporters, resulting in a higher percentage of actual to budget usage. Expenditures are anticipated to end the year slightly under budget.



Public Safety and Judiciary expenditures account for 76% of the General Fund total expenditures through the month of October 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 \$11.1 million. The increase in revenue is driven mainly by increases in:

- Retail Sewer revenue - \$6.7 million
- System Development Charge revenue - \$3.9 million
- Retail Water revenue - \$2.3 million
- Sales Tax Refund revenue - \$966,000

Water and Sewerage year-to-date operating expenses are up approximately \$11.8 million compared to 2011 and can be summarized as:

Increases

- Transfers to the Renewal and Extension capital fund - \$7.4 million
- Debt Service - \$3.9 million
- Capacity & Use - \$1.7 million
- Chemicals - \$935,000
- Contributions to Internal Service Funds - \$355,000

Decreases

- Utilities - \$1.4 million
- Industrial Repair and Maintenance - \$765,000
- Total Personnel Services – 370,000
- Bad Debt Expense - \$264,000
- License Support Agreements - \$245,000

Based on the percentage of the fiscal year that has lapsed, revenues are approximately \$4.3 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 \$14.6 million less than budget. Factors contributing to this variance include:

- Vacancies extending beyond 90 days - \$1 million
- Utility savings - \$3.1 million
- Professional services - \$3.5 million
- Industrial Repair and Maintenance - \$2.7 million
- Lower than expected Bad Debt Expense - \$1.7 million

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GENERAL FUND (001)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 171,849,640	\$ 171,849,640	\$ 171,849,640	
Revenues:				
Taxes	\$ 294,480,644	\$ 297,641,321	\$ 297,115,062	99.82%
Insurance Premiums	26,849,330	26,849,330	29,120,387	108.46%
Licenses and Permits	7,410,808	7,662,308	5,619,624	73.34%
Intergovernmental	2,766,573	2,771,573	2,280,859	82.29%
Charges for Services	48,350,120	48,213,538	39,594,375	82.12%
Fines and Forfeitures	14,180,820	14,191,580	10,649,088	75.04%
Investment Income	153,483	303,483	423,745	139.63%
Contributions and Donations	30,000	33,277	61,299	184.21%
Miscellaneous	1,550,764	2,384,792	1,953,590	81.92%
Other Financing Sources	6,165,000	6,165,000	6,236,843	101.17%
Total Revenues without Use of Fund Balance	401,937,542	406,216,202	393,054,872	96.76%
Use of Fund Balance	-	3,635,289	-	0.00%
Vacancy Reserve	1,604,959	-	-	-
TOTAL REVENUES	\$ 403,542,501	\$ 409,851,491	\$ 393,054,872	95.90%
Appropriations:				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 862,061	78.86%
Tax Assessor	8,575,865	8,556,595	6,527,030	76.28%
Tax Commissioner	10,930,354	10,979,099	8,703,413	79.27%
Transportation	16,681,486	16,308,408	11,976,417	73.44%
Planning and Development	8,186,646	7,966,069	5,766,531	72.39%
Fire Planning and Development	427,729	407,338	295,247	72.48%
Probation	8,981	9,237	6,792	73.53%
Police Services	89,156,202	87,593,543	71,399,695	81.51%
Corrections	13,107,435	12,881,087	10,258,790	79.64%
Fire and Emergency Services	79,703,048	77,421,368	62,731,389	81.03%
Community Services	5,636,793	5,438,878	4,282,682	78.74%
Community Services Subsidies:				
Atlanta Regional Commission	763,800	816,100	816,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%
Library In-House Services	787,581	787,667	531,138	67.43%
Library Subsidy	14,618,068	14,618,068	14,618,068	100.00%
Library Contingency	1,500,000	1,500,000	1,125,000	75.00%
Mental Health	768,297	768,297	768,297	100.00%
Total Community Services Subsidies	20,589,033	20,641,419	20,009,890	96.94%

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GENERAL FUND (001) continued

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Community Services - Elections	6,327,282	6,287,128	4,144,378	65.92%
Juvenile Court	5,764,141	6,336,880	5,128,444	80.93%
Sheriff	70,311,887	71,638,082	58,497,688	81.66%
Immigration Customs Enforcement	1,319,786	1,319,786	1,081,240	81.93%
Clerk of Court	9,064,900	9,062,200	7,279,243	80.33%
Judiciary	14,104,254	19,182,474	16,368,159	85.33%
Jury Operations	1,488,345	1,487,775	1,248,049	83.89%
Recorder's Court	1,568,289	1,658,110	1,370,041	82.63%
Probate Court	1,903,737	1,947,637	1,596,297	81.96%
District Attorney	9,595,420	9,596,633	7,840,949	81.71%
Solicitor General	4,261,655	4,278,095	3,186,034	74.47%
Clerk of Recorder's Court	1,343,846	1,340,396	996,298	74.33%
Non-Departmental:				
Compensation Reserve	1,000,000	1,000,000	-	0.00%
Contingency	1,000,000	913,901	-	0.00%
Contribution to Transit	3,200,000	3,200,000	2,666,667	83.33%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Inmate Medical Reserve	1,700,000	218,160	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,033,446	1,119,545	1,026,249	91.67%
Other Miscellaneous	657,391	657,391	113,042	17.20%
Contribution to Crime Victim	110,194	110,194	91,828	83.33%
Contribution to Loganville EMS	-	820,000	820,000	100.00%
Other Post Employee Benefit Reserve	3,000,000	3,062,898	2,500,000	81.62%
Pauper Burials	90,000	90,000	68,400	76.00%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	200,000	200,000	-	0.00%
Indigent Defense Reserve	5,972,599	2,359,799	-	0.00%
Court Reporters Reserve	1,894,074	211,774	-	0.00%
Court Interpreters Reserve	564,208	120,837	-	0.00%
Other Governmental Agencies	-	10,335,640	10,335,640	100.00%
Total Non-Departmental	22,421,912	26,420,139	18,621,826	70.48%
TOTAL APPROPRIATIONS	\$ 403,542,501	\$ 409,851,491	\$ 330,178,583	80.56%

Projected Fund Balance December 31

\$ 170,244,681

\$ 168,214,351

Fund Balance as of Report Date

\$ 234,725,929

Number of months available using fund balance

6.9

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 27,492,947	\$ 27,492,947	\$ 27,492,947	
Revenues:				
Taxes	\$ 5,441,552	\$ 5,441,552	\$ 5,926,614	108.91%
Intergovernmental	18,817	18,817	13,282	70.59%
Investment Income	22,249	24,785	27,975	112.87%
Other Financing Sources	-	25,117,311	25,117,309	100.00%
TOTAL REVENUES	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 31,085,180</u>	101.58%
Appropriations:				
Debt Service	\$ 5,226,679	\$ 5,526,276	\$ 5,473,091	99.04%
Other Financing Uses	-	24,817,714	24,817,713	100.00%
Total Appropriations without Contribution to Fund Balance	<u>5,226,679</u>	<u>30,343,990</u>	<u>30,290,804</u>	99.82%
Contribution to Fund Balance	255,939	258,475	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 30,290,804</u>	98.98%
Projected Fund Balance December 31	<u>\$ 27,748,886</u>	<u>\$ 27,751,422</u>		
Fund Balance as of Report Date			<u>\$ 28,287,323</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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 10,150,883	\$ 10,150,883	\$ 10,150,883	
Revenues:				
Taxes	\$ 22,887,734	\$ 22,887,734	\$ 23,194,760	101.34%
Intergovernmental	52,810	52,810	55,329	104.77%
Charges for Services	4,064,567	4,064,567	3,344,207	82.28%
Investment Income	6,330	6,330	9,537	150.66%
Contributions and Donations	4,550	4,550	300	6.59%
Miscellaneous	1,689,062	1,699,178	1,557,146	91.64%
TOTAL REVENUES	\$ 28,705,053	\$ 28,715,169	\$ 28,161,279	98.07%
Appropriations:				
Community Services	\$ 28,511,528	\$ 28,281,375	\$ 22,122,523	78.22%
Support Services	128,992	128,992	98,889	76.66%
Total Appropriations without Contribution to Fund Balance	28,640,520	28,410,367	22,221,412	78.22%
Contribution to Fund Balance	64,533	304,802	-	0.00%
TOTAL APPROPRIATIONS	\$ 28,705,053	\$ 28,715,169	\$ 22,221,412	77.39%
Projected Fund Balance December 31	\$ 10,215,416	\$ 10,455,685		
Fund Balance as of Report Date			\$ 16,090,750	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Other Financing Sources	\$ -	\$ 820,000	\$ 820,000	100.00%
TOTAL REVENUES	\$ -	\$ 820,000	\$ 820,000	100.00%
Appropriations:				
Contribution to Fund Balance	\$ -	\$ 820,000	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 820,000	\$ -	0.00%
Projected Fund Balance December 31	\$ -	\$ 820,000		
Fund Balance as of Report Date			\$ 820,000	

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SPEED HUMP FUND (003)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,081,744	\$ 1,081,744	\$ 1,081,744	
Revenues:				
Charges for Services	\$ 114,877	\$ 114,877	\$ 112,328	97.78%
Investment Income	1,299	-	-	-
TOTAL REVENUES	\$ 116,176	\$ 114,877	\$ 112,328	97.78%
Appropriations:				
Transportation	\$ 58,355	\$ 58,355	\$ 32,832	56.26%
Total Appropriations without Contribution to Fund Balance	58,355	58,355	32,832	56.26%
Contribution to Fund Balance	57,821	56,522	-	0.00%
TOTAL APPROPRIATIONS	\$ 116,176	\$ 114,877	\$ 32,832	28.58%
Projected Fund Balance December 31	\$ 1,139,565	\$ 1,138,266		
Fund Balance as of Report Date			\$ 1,161,240	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,419,542	\$ 3,419,542	\$ 3,419,542	
Revenues:				
Charges for Services	\$ 6,165,340	\$ 6,167,165	\$ 5,964,139	96.71%
Investment Income	3,632	3,632	1,649	45.40%
Total Revenues without Use of Fund Balance	6,168,972	6,170,797	5,965,788	96.68%
Use of Fund Balance	749,858	1,249,882	-	0.00%
TOTAL REVENUES	\$ 6,918,830	\$ 7,420,679	\$ 5,965,788	80.39%
Appropriations:				
Transportation	\$ 6,918,830	\$ 7,420,679	\$ 5,020,485	67.66%
TOTAL APPROPRIATIONS	\$ 6,918,830	\$ 7,420,679	\$ 5,020,485	67.66%
Projected Fund Balance December 31	\$ 2,669,684	\$ 2,169,660		
Fund Balance as of Report Date			\$ 4,364,845	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 111,723	\$ 111,723	\$ 111,723	
Revenues:				
Charges for Services	\$ 77,388	\$ 77,388	\$ 56,058	72.44%
Investment Income	137	36	9	25.00%
Total Revenues without Use of Fund Balance	77,525	77,424	56,067	72.42%
Use of Fund Balance	-	28,920	-	0.00%
TOTAL REVENUES	\$ 77,525	\$ 106,344	\$ 56,067	52.72%
Appropriations:				
Juvenile Court	\$ 77,525	\$ 106,344	\$ 62,034	58.33%
TOTAL APPROPRIATIONS	\$ 77,525	\$ 106,344	\$ 62,034	58.33%
Projected Fund Balance December 31	\$ 111,723	\$ 82,803		
Fund Balance as of Report Date			\$ 105,756	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 62,361	\$ 62,361	\$ 62,361	
Revenues:				
Charges for Services	\$ 53,244	\$ 53,244	\$ 37,732	70.87%
Investment Income	60	60	-	0.00%
Miscellaneous	5,476	5,757	3,683	63.97%
Total Revenues without Use of Fund Balance	58,780	59,061	41,415	70.12%
Use of Fund Balance	40,487	40,206	-	0.00%
TOTAL REVENUES	\$ 99,267	\$ 99,267	\$ 41,415	41.72%
Appropriations:				
Corrections	\$ 99,267	\$ 99,267	\$ 52,801	53.19%
TOTAL APPROPRIATIONS	\$ 99,267	\$ 99,267	\$ 52,801	53.19%
Projected Fund Balance December 31	\$ 21,874	\$ 22,155		
Fund Balance as of Report Date			\$ 50,975	

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SHERIFF INMATE FUND (090)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,619,038	\$ 1,619,038	\$ 1,619,038	
Revenues:				
Charges for Services	\$ 374,104	\$ 374,104	\$ 323,168	86.38%
Investment Income	617	-	-	-
TOTAL REVENUES	<u>\$ 374,721</u>	<u>\$ 374,104</u>	<u>\$ 323,168</u>	86.38%
Appropriations:				
Sheriff Inmate Store Operations	\$ 374,104	\$ 374,104	\$ 186,847	49.95%
Total Appropriations without Contribution to Fund Balance	374,104	374,104	186,847	49.95%
Contribution to Fund Balance	617	-	-	-
TOTAL APPROPRIATIONS	<u>\$ 374,721</u>	<u>\$ 374,104</u>	<u>\$ 186,847</u>	49.95%
Projected Fund Balance December 31	\$ 1,619,655	\$ 1,619,038		
Fund Balance as of Report Date			\$ 1,755,359	

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,310,075	\$ 1,310,075	\$ 1,310,075	
Revenues:				
Fines and Forfeitures	\$ 831,786	\$ 831,786	\$ 641,381	77.11%
Investment Income	1,984	1,984	1,238	62.40%
Miscellaneous	-	1,399	1,320	94.35%
Other Financing Sources	110,194	110,194	91,828	83.33%
Total Revenues without Use of Fund Balance	943,964	945,363	735,767	77.83%
Use of Fund Balance	211,564	210,795	-	0.00%
TOTAL REVENUES	\$ 1,155,528	\$ 1,156,158	\$ 735,767	63.64%
Appropriations:				
District Attorney	\$ 470,537	\$ 471,167	\$ 236,898	50.28%
Solicitor General	684,991	684,991	439,272	64.13%
TOTAL APPROPRIATIONS	\$ 1,155,528	\$ 1,156,158	\$ 676,170	58.48%
Projected Fund Balance December 31	\$ 1,098,511	\$ 1,099,280		
Fund Balance as of Report Date			\$ 1,369,672	

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 528,509	\$ 528,509	\$ 528,509	
Revenues:				
Fines and Forfeitures	\$ 155,000	\$ 10,207	\$ 10,208	100.01%
Investment Income	550	532	417	78.38%
Total Revenues without Use of Fund Balance	155,550	10,739	10,625	98.94%
Use of Fund Balance	49,450	194,805	-	0.00%
TOTAL REVENUES	<u>\$ 205,000</u>	<u>\$ 205,544</u>	<u>\$ 10,625</u>	5.17%
Appropriations:				
District Attorney	\$ 205,000	\$ 205,544	\$ 85,885	41.78%
TOTAL APPROPRIATIONS	<u>\$ 205,000</u>	<u>\$ 205,544</u>	<u>\$ 85,885</u>	41.78%
Projected Fund Balance December 31	<u>\$ 479,059</u>	<u>\$ 333,704</u>		
Fund Balance as of Report Date			<u>\$ 453,249</u>	

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POLICE SPECIAL JUSTICE FUND (070)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,889,504	\$ 3,889,504	\$ 3,889,504	
Revenue:				
Fines and Forfeitures	\$ 300,000	\$ 122,816	\$ 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%
TOTAL REVENUES	\$ 1,492,915	\$ 1,834,200	\$ 122,817	6.70%
Appropriations:				
Police Special Investigation Operations	\$ 1,492,915	\$ 1,834,200	\$ 472,363	25.75%
TOTAL APPROPRIATIONS	\$ 1,492,915	\$ 1,834,200	\$ 472,363	25.75%
Projected Fund Balance December 31	\$ 2,699,989	\$ 2,178,220		
Fund Balance as of Report Date			\$ 3,539,958	

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POLICE SPECIAL TREASURY FUND (071)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 264,940	\$ 264,940	\$ 264,940	
Revenue:				
Use of Fund Balance	\$ 264,233	\$ 264,233	\$ -	0.00%
TOTAL REVENUES	\$ 264,233	\$ 264,233	\$ -	0.00%
Appropriations:				
Police Services	\$ 264,233	\$ 264,233	\$ 180,679	68.38%
TOTAL APPROPRIATIONS	\$ 264,233	\$ 264,233	\$ 180,679	68.38%
Projected Fund Balance December 31	\$ 707	\$ 707		
Fund Balance as of Report Date			\$ 84,261	

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POLICE SPECIAL STATE FUND (072)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 2,966,115	\$ 2,966,115	\$ 2,966,115	
Revenue:				
Fines and Forfeitures	\$ 500,000	\$ 305,345	\$ 306,731	100.45%
Investment Income	850	-	-	-
Miscellaneous	500	500	2,269	453.80%
Total Revenues without Use of Fund Balance	501,350	305,845	309,000	101.03%
Use of Fund Balance	382,785	884,535	-	0.00%
TOTAL REVENUES	\$ 884,135	\$ 1,190,380	\$ 309,000	25.96%
Appropriations:				
Police Services	\$ 884,135	\$ 1,190,380	\$ 215,268	18.08%
TOTAL APPROPRIATIONS	\$ 884,135	\$ 1,190,380	\$ 215,268	18.08%
Projected Fund Balance December 31	\$ 2,583,330	\$ 2,081,580		
Fund Balance as of Report Date			\$ 3,059,847	

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 201,731	\$ 201,731	\$ 201,731	
Revenues:				
Fines and Forfeitures	\$ 37,000	\$ -	\$ 3,065	-
Investment Income	279	156	170	108.97%
Miscellaneous	-	-	180	-
Other Financing Sources	-	-	7,098	-
Total Revenues without Use of Fund Balance	37,279	156	10,513	6739.10%
Use of Fund Balance	62,721	201,428	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 201,584	\$ 10,513	5.22%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 201,584	\$ 16,336	8.10%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 201,584	\$ 16,336	8.10%
Projected Fund Balance December 31	\$ 139,010	\$ 303		
Fund Balance as of Report Date			\$ 195,908	

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SHERIFF SPECIAL TREASURY FUND (066)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 826,862	\$ 826,862	\$ 826,862	
Revenues:				
Fines and Forfeitures	\$ -	\$ 288,371	\$ 288,371	100.00%
Investment Income	330	3,504	665	18.98%
Other Financing Sources	-	-	728	-
Total Revenues without Use of Fund Balance	330	291,875	289,764	99.28%
Use of Fund Balance	499,670	799,333	-	0.00%
TOTAL REVENUES	\$ 500,000	\$ 1,091,208	\$ 289,764	26.55%
Appropriations:				
Sheriff Special Operations	\$ 500,000	\$ 1,091,208	\$ 258,554	23.69%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 1,091,208	\$ 258,554	23.69%
Projected Fund Balance December 31	\$ 327,192	\$ 27,529		
Fund Balance as of Report Date			\$ 858,072	

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SHERIFF SPECIAL STATE FUND (067)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 163,945	\$ 163,945	\$ 163,945	
Revenues:				
Investment Income	\$ 50	\$ 108	\$ 123	113.89%
Total Revenues without Use of Fund Balance	50	108	123	113.89%
Use of Fund Balance	99,950	163,848	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 163,956	\$ 123	0.08%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 163,956	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 163,956	\$ -	0.00%
Projected Fund Balance December 31	\$ 63,995	\$ 97		
Fund Balance as of Report Date			\$ 164,068	

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E-911 FUND (095)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 34,709,737	\$ 34,709,737	\$ 34,709,737	
Revenues:				
Charges for Services	\$ 12,552,079	\$ 11,018,079	\$ 9,524,146	86.44%
Investment Income	137,656	150,656	159,352	105.77%
Miscellaneous	-	7,886	6,881	87.26%
Total Revenues without Use of Fund Balance	12,689,735	11,176,621	9,690,379	86.70%
Use of Fund Balance	4,129,457	9,346,417	-	0.00%
TOTAL REVENUES	\$ 16,819,192	\$ 20,523,038	\$ 9,690,379	47.22%
Appropriations:				
911 Operations	\$ 16,819,192	\$ 20,523,038	\$ 11,686,597	56.94%
TOTAL APPROPRIATIONS	\$ 16,819,192	\$ 20,523,038	\$ 11,686,597	56.94%
Projected Fund Balance December 31	\$ 30,580,280	\$ 25,363,320		
Fund Balance as of Report Date			\$ 32,713,519	

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STADIUM FUND (055)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 849,515	\$ 849,515	\$ 849,515	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 721,094	96.15%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	941,052	941,052	996,024	105.84%
Investment Income	140	-	-	-
Total Revenues without Use of Fund Balance	2,091,192	2,091,052	2,117,118	101.25%
Use of Fund Balance	71,650	71,790	-	0.00%
TOTAL REVENUES	\$ 2,162,842	\$ 2,162,842	\$ 2,117,118	97.89%
Appropriations:				
Stadium Debt	\$ 2,162,842	\$ 2,162,842	\$ 2,141,246	99.00%
TOTAL APPROPRIATIONS	\$ 2,162,842	\$ 2,162,842	\$ 2,141,246	99.00%
Projected Fund Balance December 31	\$ 777,865	\$ 777,725		
Fund Balance as of Report Date			\$ 825,387	

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TOURISM FUND (050)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Fund Balance January 1	\$ 6,701,634	\$ 6,701,634	\$ 6,701,634	
Revenues:				
Taxes	\$ 6,409,430	\$ 6,409,430	\$ 5,019,742	78.32%
Charges for Services	350	350	-	0.00%
Investment Income	800	19,400	16,172	83.36%
Total Revenues without Use of Fund Balance	6,410,580	6,429,180	5,035,914	78.33%
Use of Fund Balance	576,947	659,890	-	0.00%
TOTAL REVENUES	\$ 6,987,527	\$ 7,089,070	\$ 5,035,914	71.04%
Appropriations:				
Tourism	\$ 2,038,272	\$ 2,139,815	\$ 1,962,061	91.69%
Gwinnett Center Debt	4,949,255	4,949,255	4,949,255	100.00%
TOTAL APPROPRIATIONS	\$ 6,987,527	\$ 7,089,070	\$ 6,911,316	97.49%
Projected Fund Balance December 31	\$ 6,124,687	\$ 6,041,744		
Fund Balance as of Report Date			\$ 4,826,232	

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

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AIRPORT OPERATING FUND (520)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 398,371	\$ 398,371	\$ 398,371	
Revenues:				
Charges for Services	\$ 105,000	\$ 105,000	\$ 118,746	113.09%
Investment Income	105	-	-	-
Miscellaneous	721,250	722,396	615,002	85.13%
Total Revenues without Use of Net Assets	826,355	827,396	733,748	88.68%
Use of Net Assets	12,473	-	-	-
TOTAL REVENUES	\$ 838,828	\$ 827,396	\$ 733,748	88.68%
Appropriations:				
Transportation	\$ 838,828	\$ 826,877	\$ 602,029	72.81%
Total Appropriations without Working Capital Reserve	838,828	826,877	602,029	72.81%
Working Capital Reserve	-	519	-	0.00%
TOTAL APPROPRIATIONS	\$ 838,828	\$ 827,396	\$ 602,029	72.76%
Projected Net Assets December 31	\$ 385,898	\$ 398,890		
Net Assets as of Report Date			\$ 530,090	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 1,427,718	\$ 1,427,718	\$ 1,427,718	
Revenues:				
Charges for Services	\$ 4,272,270	\$ 4,272,270	\$ 3,297,057	77.17%
Investment Income	6,157	4,716	2,416	51.23%
Miscellaneous	274,000	274,623	148,188	53.96%
Other Financing Sources	3,200,000	3,200,000	2,666,666	83.33%
Total Revenues without Use of Net Assets	7,752,427	7,751,609	6,114,327	78.88%
Use of Net Assets	-	1,372	-	0.00%
TOTAL REVENUES	\$ 7,752,427	\$ 7,752,981	\$ 6,114,327	78.86%
Appropriations:				
Financial Services	\$ 67,332	\$ 67,332	\$ 56,034	83.22%
Transportation	7,685,095	7,685,649	5,455,612	70.98%
TOTAL APPROPRIATIONS	\$ 7,752,427	\$ 7,752,981	\$ 5,511,646	71.09%
Projected Net Assets December 31	\$ 1,427,718	\$ 1,426,346		
Net Assets as of Report Date			\$ 2,030,399	

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SOLID WASTE OPERATING FUND (595)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 5,061,618	\$ 5,061,618	\$ 5,061,618	
Revenues:				
Taxes (Non-exclusive Franchise Fees)	\$ 125,207	\$ 125,207	\$ 119,807	95.69%
Charges for Services	41,477,630	41,228,983	35,760,408	86.74%
Investment Income	101,461	207,295	180,653	87.15%
Miscellaneous	4,050	1,657	583	35.18%
TOTAL REVENUES	\$ 41,708,348	\$ 41,563,142	\$ 36,061,451	86.76%
Appropriations:				
Financial Services	\$ 40,773,147	\$ 40,949,154	\$ 30,219,883	73.80%
Total Appropriations without Working Capital Reserve	40,773,147	40,949,154	30,219,883	73.80%
Working Capital Reserve	935,201	613,988	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,708,348	\$ 41,563,142	\$ 30,219,883	72.71%
Projected Net Assets December 31	\$ 5,996,819	\$ 5,675,606		
Net Assets as of Report Date			\$ 10,903,186	

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STORMWATER OPERATING FUND (590)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 6,254,434	\$ 6,254,434	\$ 6,254,434	
Revenues:				
Charges for Services	\$ 30,347,810	\$ 30,347,810	\$ 29,216,787	96.27%
Investment Income	10,708	10,708	12,333	115.18%
Miscellaneous	250	16,898	118,683	702.35%
Other Financing Sources	-	-	20,213	-
Total Revenues without Use of Net Assets	30,358,768	30,375,416	29,368,016	96.68%
Use of Net Assets	65,764	-	-	-
TOTAL REVENUES	\$ 30,424,532	\$ 30,375,416	\$ 29,368,016	96.68%
Appropriations:				
Planning and Development	\$ 416,520	\$ 416,262	\$ 360,769	86.67%
Water Resources*	30,008,012	29,724,222	22,899,358	77.04%
Total Appropriations without Working Capital Reserve	30,424,532	30,140,484	23,260,127	77.17%
Working Capital Reserve	-	234,932	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,424,532	\$ 30,375,416	\$ 23,260,127	76.58%
Projected Net Assets December 31	\$ 6,188,670	\$ 6,489,366		
Net Assets as of Report Date			\$ 12,362,323	

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

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WATER AND SEWER OPERATING FUND (501)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 13,545,759	\$ 13,545,759	\$ 13,545,759	
Revenues:				
Charges for Services	\$ 273,666,000	\$ 273,166,000	\$ 218,807,133	80.10%
Investment Income	47,599	47,599	56,517	118.74%
Contributions and Donations	5,590,000	5,590,000	8,882,031	158.89%
Miscellaneous	700,000	1,230,551	1,174,492	95.44%
Other Financing Sources	-	-	139,842	-
TOTAL REVENUES	\$ 280,003,599	\$ 280,034,150	\$ 229,060,015	81.80%
Appropriations:				
Planning and Development	\$ 1,182,525	\$ 1,135,612	\$ 859,864	75.72%
Water Resources*	276,253,106	274,956,044	214,659,429	78.07%
Total Appropriations without Working Capital Reserve	277,435,631	276,091,656	215,519,293	78.06%
Working Capital Reserve	2,567,968	3,942,494	-	0.00%
TOTAL APPROPRIATIONS	\$ 280,003,599	\$ 280,034,150	\$ 215,519,293	76.96%
Projected Net Assets December 31	\$ 16,113,727	\$ 17,488,253		
Net Assets as of Report Date			\$ 27,086,481	

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

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AUTO LIABILITY FUND (606)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 1,740,920	\$ 1,740,920	\$ 1,740,920	
Revenues:				
Charges for Services	\$ 800,000	\$ 800,000	\$ 666,666	83.33%
Investment Income	2,464	1,008	1,165	115.58%
Total Revenues without Use of Net Assets	802,464	801,008	667,831	83.37%
Use of Net Assets	47,267	48,723	-	0.00%
TOTAL REVENUES	\$ 849,731	\$ 849,731	\$ 667,831	78.59%
Appropriations:				
Financial Services	\$ 849,731	\$ 849,731	\$ 502,139	59.09%
TOTAL APPROPRIATIONS	\$ 849,731	\$ 849,731	\$ 502,139	59.09%
Projected Net Assets December 31	\$ 1,693,653	\$ 1,692,197		
Net Assets as of Report Date			\$ 1,906,612	

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FLEET MANAGEMENT FUND (610)

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

	2012 Adopted Budget	Current Annual Budget as of 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 836,905	\$ 836,905	\$ 836,905	
Revenues:				
Charges for Services	\$ 5,625,151	\$ 5,807,344	\$ 4,645,310	79.99%
Investment Income	500	-	-	-
Miscellaneous	237,460	341,165	343,523	100.69%
Total Revenues without Use of Net Assets	5,863,111	6,148,509	4,988,833	81.14%
Use of Net Assets	74,017	-	-	-
TOTAL REVENUES	\$ 5,937,128	\$ 6,148,509	\$ 4,988,833	81.14%
Appropriations:				
Support Services	\$ 5,937,128	\$ 5,901,287	\$ 4,392,726	74.44%
Total Appropriations without Working Capital Reserve	5,937,128	5,901,287	4,392,726	74.44%
Working Capital Reserve	-	247,222	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,937,128	\$ 6,148,509	\$ 4,392,726	71.44%
Projected Net Assets December 31	\$ 762,888	\$ 1,084,127		
Net Assets as of Report Date			\$ 1,433,012	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 24,225,931	\$ 24,225,931	\$ 24,225,931	
Revenues:				
Charges for Services	\$ 38,857,754	\$ 38,857,754	\$ 31,040,187	79.88%
Investment Income	150,566	150,566	119,871	79.61%
Miscellaneous	-	50,000	206,783	413.57%
Other Financing Sources	-	24,722	24,722	100.00%
Total Revenues without Use of Net Assets	39,008,320	39,083,042	31,391,563	80.32%
Use of Net Assets	4,622,151	4,816,230	-	0.00%
TOTAL REVENUES	\$ 43,630,471	\$ 43,899,272	\$ 31,391,563	71.51%
Appropriations:				
Human Resources	\$ 43,630,471	\$ 43,899,272	\$ 35,475,792	80.81%
TOTAL APPROPRIATIONS	\$ 43,630,471	\$ 43,899,272	\$ 35,475,792	80.81%
Projected Net Assets December 31	\$ 19,603,780	\$ 19,409,701		
Net Assets as of Report Date			\$ 20,141,702	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 17,095,950	\$ 17,095,950	\$ 17,095,950	
Revenues:				
Charges for Services	\$ 3,365,000	\$ 3,365,000	\$ 2,804,167	83.33%
Investment Income	54,778	40,000	39,293	98.23%
Miscellaneous	4,000	5,813	9,487	163.20%
Other Financing Sources	-	1,855	1,855	100.00%
Total Revenues without Use of Net Assets	3,423,778	3,412,668	2,854,802	83.65%
Use of Net Assets	3,490,662	3,501,772	-	0.00%
TOTAL REVENUES	\$ 6,914,440	\$ 6,914,440	\$ 2,854,802	41.29%
Appropriations:				
Financial Services	\$ 6,914,440	\$ 6,914,440	\$ 4,686,992	67.79%
TOTAL APPROPRIATIONS	\$ 6,914,440	\$ 6,914,440	\$ 4,686,992	67.79%
Projected Net Assets December 31	\$ 13,605,288	\$ 13,594,178		
Net Assets as of Report Date			\$ 15,263,760	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ 10,221,826	\$ 10,221,826	\$ 10,221,826	
Revenues:				
Charges for Services	\$ 1,850,000	\$ 1,850,000	\$ 1,541,667	83.33%
Investment Income	44,980	34,000	46,351	136.33%
Total Revenues without Use of Net Assets	1,894,980	1,884,000	1,588,018	84.29%
Use of Net Assets	2,339,895	2,350,875	-	0.00%
TOTAL REVENUES	\$ 4,234,875	\$ 4,234,875	\$ 1,588,018	37.50%
Appropriations:				
Human Resources	\$ 4,234,875	\$ 4,234,875	\$ 2,492,241	58.85%
TOTAL APPROPRIATIONS	\$ 4,234,875	\$ 4,234,875	\$ 2,492,241	58.85%
Projected Net Assets December 31	\$ 7,881,931	\$ 7,870,951		
Net Assets as of Report Date			\$ 9,317,603	

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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 10/31/2012	Actuals YTD as of 10/31/2012	% Actual to Current Budget
Net Assets January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ 51,344,318	\$ 51,360,318	\$ 42,833,567	83.40%
Miscellaneous	1,707,496	1,775,063	1,748,986	98.53%
TOTAL REVENUES	\$ 53,051,814	\$ 53,135,381	\$ 44,582,553	83.90%
Appropriations:				
County Administration	\$ 4,309,507	\$ 4,313,637	\$ 3,297,663	76.45%
Financial Services	7,414,511	7,343,484	6,121,749	83.36%
Human Resources	3,101,009	3,099,959	2,256,268	72.78%
Information Technology	26,778,556	26,651,292	22,204,189	83.31%
Law	1,906,333	1,906,183	1,392,274	73.04%
Support Services	8,694,394	8,595,011	6,653,614	77.41%
Non-Departmental:				
Other Miscellaneous	500,000	495,000	90,831	18.35%
Court Reporters	-	5,000	1,992	39.84%
OPEB Transfer - Insurance and Claims	-	6,824	-	0.00%
Compensation Reserve	297,504	297,504	-	0.00%
Contingency	50,000	50,000	-	0.00%
Total Non-Departmental	847,504	854,328	92,823	10.87%
Total Appropriations without Working Capital Reserve	53,051,814	52,763,894	42,018,580	79.64%
Working Capital Reserve	-	371,487	-	0.00%
TOTAL APPROPRIATIONS	\$ 53,051,814	\$ 53,135,381	\$ 42,018,580	79.08%
Projected Net Assets December 31	\$ -	\$ 371,487		
Net Assets as of Report Date			\$ 2,563,973	

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

As of 10/31/2012

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Inmate Medical Reserve	\$ (77,315)	Transferred to Corrections
	(76,592)	Transferred to Police
	(1,327,933)	Transferred to Sheriff
<i>Subtotal</i>	(1,481,840)	
Indigent Defense Reserve	(44,300)	Transferred to Probate Court
	(3,166,400)	Transferred to Judiciary
	(32,800)	Transferred to Recorder's Court
	(369,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,612,800)	
Court Reporters Reserve	(142,500)	Transferred to Juvenile Court
	(1,573,400)	Transferred to Judiciary
	(16,400)	Transferred to Solicitor General
<i>Subtotal</i>	(1,732,300)	
Court Interpreters Reserve	(67,500)	Transferred to Juvenile Court
	(55,171)	Transferred to Recorder's Court
	(319,300)	Transferred to Judiciary
	(1,400)	Transferred to Probate Court
<i>Subtotal</i>	(443,371)	
Total Non-Departmental Transfers	\$ (7,270,311)	
<i>To:</i>		
Corrections	\$ 77,315	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	77,315	
Police	76,592	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	76,592	
Juvenile Court	67,500	Transferred from Court Interpreters Reserve
	142,500	Transferred from Court Reporters Reserve
	369,300	Transferred from Indigent Defense
<i>Subtotal</i>	579,300	
Sheriff	1,327,933	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	1,327,933	
Judiciary	319,300	Transferred from Court Interpreters Reserve
	1,573,400	Transferred from Court Reporters Reserve
	3,166,400	Transferred from Indigent Defense
<i>Subtotal</i>	5,059,100	
Recorder's Court	55,171	Transferred from Court Interpreters Reserve
	32,800	Transferred from Indigent Defense
<i>Subtotal</i>	87,971	
Probate Court	44,300	Transferred from Indigent Defense
	1,400	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	45,700	
Solicitor General	16,400	Transferred from Court Reporters Reserve
	16,400	
Total Transfers From Non-Departmental Reserves	\$ 7,270,311	

INTER-FUND TRANSFERS - ALL FUNDS

As of 10/31/2012

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 6,260,481
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	110,194															110,194
Local Transit Operating (515)	3,200,000															3,200,000
Sheriff Special Treasury (066)				729												729
Stormwater Operating Fund (590)										20,213						20,213
Capital Projects (300-318)		1,032,873	475,080			158,922	1,792,266	3,600						32,000		3,494,741
Capital Vehicle/Fleet Equipment (305)	6,875,024	163,236			1,250									16,270	98,892	7,154,672
Miscellaneous Grants (200-250G)	126,788															126,788
Renewal & Extension - Stormwater											19,517,000					19,517,000
Renewal & Extension - Water & Sewer												72,300,000				72,300,000
Renewal & Extension - Solid Waste													176,000			176,000
	\$ 11,132,006	\$ 1,196,109	\$ 475,080	\$ 729	\$ 1,250	\$ 158,922	\$ 1,792,266	\$ 3,600	\$ 6,000,000	\$ 115,694	\$ 19,517,000	\$ 72,465,000	\$ 176,000	\$ 48,270	\$ 98,892	\$ 113,180,818

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	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ 6,232,981
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	91,827															91,827
Local Transit Operating (515)	2,666,667															2,666,667
Sheriff Special Treasury (066)				729												729
Stormwater Operating Fund (590)										20,213						20,213
Capital Projects (300-318)		860,727	283,824											26,667		1,171,218
Capital Vehicle/Fleet Equipment (305)	5,729,186	136,030												13,558	82,410	5,961,184
Miscellaneous Grants (200-250G)	60,848															60,848
Renewal & Extension - Stormwater											16,264,168					16,264,168
Renewal & Extension - Water & Sewer												60,250,000				60,250,000
Renewal & Extension - Solid Waste													125,714			125,714
	\$ 9,368,528	\$ 996,757	\$ 283,824	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 115,694	\$ 16,264,168	\$ 60,387,500	\$ 125,714	\$ 40,225	\$ 82,410	\$ 93,665,549

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 10/31/2012

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
General Fund (001)				
Taxes	\$ 294,480,644	\$ 297,641,321	\$ 3,160,677	GCID 20120528 2012 Mid year adjustment \$3,157,240. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437.
Licenses and Permits	7,410,808	7,662,308	251,500	GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 \$243,500. GCID 20120249 additional intake of auto broker fees \$3,000 and zoning certification fee change \$5,000.
Intergovernmental	2,766,573	2,771,573	5,000	GCID 20120528 2012 Mid year adjustment \$5,000.
Charges for Services	48,350,120	48,213,538	(136,582)	GCID 20120257 Lease agreement with XCell Towers \$6,750. GCID 20120338 amendment to correct GCID 20120257 (\$6,750). GCID 20120528 2012 Mid year adjustment (\$136,582).
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 - October	Difference (Adjustments YTD)	Description
Use of Fund Balance	-	3,635,289	3,635,289	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 (\$3,389,765). 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>			6,308,990	
2003 General Obligation Bond Debt Service Fund (951)				
Investment Income	22,249	24,785	2,536	GCID 20120528 2012 Mid Year Adjustment \$2,536.
Other Financing Sources		25,117,311	25,117,311	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$25,117,311.
<i>Subtotal</i>			25,119,847	
Recreation Fund (105)				
Miscellaneous	1,689,062	1,699,178	10,116	GCID 20120528 2012 Mid year adjustment \$10,116.
<i>Subtotal</i>			10,116	
Loganville EMS Fund (103)				
Other Financing Sources	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
Speed Hump Fund (003)				
Investment Income	1,299	-	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Charges for Services	6,165,340	6,167,165	1,825	GCID 20110242 approval to execute 90 day job vacancy \$1,825.
Use of Fund Balance	749,858	1,249,882	500,024	GCID 20110242 approval to execute 90 day job vacancy \$24. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
Juvenile Court Supervision Fund (030)				
Investment Income	137	36	(101)	GCID 20120528 2012 Mid year adjustment (\$101).
Use of Fund Balance	-	28,920	28,920	GCID 20120528 2012 Mid year adjustment \$28,920.
<i>Subtotal</i>			28,819	
Corrections Inmate Fund (085)				
Miscellaneous	5,476	5,757	281	GCID 20120528 2012 Mid year adjustment \$281.
Use of Fund Balance	40,487	40,206	(281)	GCID 20120528 2012 Mid year adjustment (\$281).
<i>Subtotal</i>			-	
Sheriff Inmate Fund (090)				
Investment Income	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
Crime Victims Assistance Fund (075)				
Miscellaneous	-	1,399	1,399	GCID 20120528 2012 Mid year adjustment \$1,399.
Use of Fund Balance	211,564	210,795	(769)	GCID 20120528 2012 Mid year adjustment (\$769).
<i>Subtotal</i>			630	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	155,000	10,207	(144,793)	GCID 20120528 2012 Mid year adjustment (\$145,337). Adjust Rev/Appr per mid year resolution \$544.
Investment Income	550	532	(18)	GCID 20120528 2012 Mid year adjustment (\$18).
Use of Fund Balance	49,450	194,805	145,355	GCID 20120528 2012 Mid year adjustment \$145,355.
<i>Subtotal</i>			544	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Police Special Justice Fund (070)				
Fines and Forfeitures	300,000	122,816	(177,184)	GCID 20120528 2012 Mid year adjustment (\$268,990). Adjust Rev/Appr per mid year resolution \$91,806.
Investment Income	3,300	-	(3,300)	GCID 20120528 2012 Mid year adjustment (\$3,300).
Use of Fund Balance	1,189,515	1,711,284	521,769	GCID 20120528 2012 Mid year adjustment \$613,575. Adjust Rev/Appr per mid year resolution (\$91,806).
<i>Subtotal</i>			341,285	
Police Special State Fund (072)				
Fines and Forfeitures	500,000	305,345	(194,655)	GCID 20120528 2012 Mid year adjustment (\$409,689). Adjust Rev/Appr per mid year resolution \$215,034.
Investment Income	850	-	(850)	GCID 20120528 2012 Mid year adjustment (\$850).
Use of Fund Balance	382,785	884,535	501,750	GCID 20120528 2012 Mid year adjustment \$690,461. Adjust Rev/Appr per mid year resolution (\$188,711).
<i>Subtotal</i>			306,245	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	37,000	-	(37,000)	GCID 20120528 2012 Mid year adjustment (\$37,000).
Investment Income	279	156	(123)	GCID 20120528 2012 Mid year adjustment (\$123).
Use of Fund Balance	62,721	201,428	138,707	GCID 20120528 2012 Mid year adjustment \$138,707.
<i>Subtotal</i>			101,584	
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	288,371	288,371	GCID 20120528 2012 Mid year adjustment \$241,508. Adjust Rev/Appr per mid year resolution \$46,863.
Investment Income	330	3,504	3,174	GCID 20120528 2012 Mid year adjustment \$3,174.
Use of Fund Balance	499,670	799,333	299,663	GCID 20120528 2012 Mid year adjustment \$299,663.
<i>Subtotal</i>			591,208	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Sheriff Special State Fund (067)				
Investment Income	50	108	58	GCID 20120528 2012 Mid year adjustment \$58.
Use of Fund Balance	99,950	163,848	63,898	GCID 20120528 2012 Mid year adjustment \$63,898.
<i>Subtotal</i>			63,956	
E-911 Fund (095)				
Charges for Services	12,552,079	11,018,079	(1,534,000)	GCID 20120528 2012 Mid year adjustment (\$1,534,000).
Investment Income	137,656	150,656	13,000	GCID 20120528 2012 Mid year adjustment \$13,000.
Miscellaneous	-	7,886	7,886	GCID 20120528 2012 Mid year adjustment \$7,886.
Use of Fund Balance	4,129,457	9,346,417	5,216,960	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$424,081). 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>			3,703,846	
Stadium Fund (055)				
Investment Income	140	-	(140)	GCID 20120528 2012 Mid year adjustment (\$140).
Use of Fund Balance	71,650	71,790	140	GCID 20120528 2012 Mid year adjustment \$140.
<i>Subtotal</i>			-	
Tourism Fund (050)				
Investment Income	800	19,400	18,600	GCID 20120528 2012 Mid year adjustment \$18,600.
Use of Fund Balance	576,947	659,890	82,943	GCID 20120528 2012 Mid year adjustment \$82,943.
<i>Subtotal</i>			101,543	
Tree Bank Fund (040)				
Investment Income	10	-	(10)	GCID 20120528 2012 Mid year adjustment (\$10).
Use of Fund Balance	3,600	3,610	10	GCID 20120528 2012 Mid year adjustment \$10.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Airport Operating Fund (520)				
Investment Income	105	-	(105)	GCID 20120528 2012 Mid year adjustment (\$105).
Miscellaneous	721,250	722,396	1,146	GCID 20120528 2012 Mid year adjustment \$1,146.
Use of Net Assets	12,473	-	(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)	
Local Transit Operating Fund (515)				
Investment Income	6,157	4,716	(1,441)	GCID 20120528 2012 Mid year adjustment (\$1,441).
Miscellaneous	274,000	274,623	623	GCID 20120528 2012 Mid year adjustment \$623.
Use of Net Assets	-	1,372	1,372	GCID 20120528 2012 Mid year adjustment \$1,372.
<i>Subtotal</i>			554	
Solid Waste Operating Fund (595)				
Charges for Services	41,477,630	41,228,983	(248,647)	GCID 20120528 2012 Mid year adjustment (\$248,647).
Investment Income	101,461	207,295	105,834	GCID 20120528 2012 Mid year adjustment \$105,834.
Miscellaneous	4,050	1,657	(2,393)	GCID 20120528 2012 Mid year adjustment (\$2,393).
<i>Subtotal</i>			(145,206)	
Stormwater Operating Fund (590)				
Miscellaneous	250	16,898	16,648	GCID 20120528 2012 Mid year adjustment \$16,648.
Use of Net Assets	65,764	-	(65,764)	GCID 2010242 approval to execute 90 day job vacancy (\$65,764).
<i>Subtotal</i>			(49,116)	
Water and Sewer Operating Fund (501)				
Charges for Services	273,666,000	273,166,000	(500,000)	GCID 20120528 2012 Mid year adjustment (\$500,000).
Miscellaneous	700,000	1,230,551	530,551	GCID 20120528 2012 Mid year adjustment \$530,551.
<i>Subtotal</i>			30,551	
Auto Liability Fund (606)				
Investment Income	2,464	1,008	(1,456)	GCID 20120528 2012 Mid year adjustment (\$1,456).
Use of Net Assets	47,267	48,723	1,456	GCID 20120528 2012 Mid year adjustment \$1,456.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Fleet Management Fund (610)				
Charges for Services	5,625,151	5,807,344	182,193	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.
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>			211,381	
Group Self-Insurance Fund (605)				
Miscellaneous	-	50,000	50,000	GCID 20120528 2012 Mid year adjustment \$50,000.
Other Financing Sources	-	24,722	24,722	GCID 20120528 2012 Mid year adjustment \$24,722.
Use of Net Assets	4,622,151	4,816,230	194,079	GCID 20120528 2012 Mid year adjustment \$194,079.
<i>Subtotal</i>			268,801	
Risk Management Fund (602)				
Investment Income	54,778	40,000	(14,778)	GCID 20120528 2012 Mid year adjustment (\$14,778).
Miscellaneous	4,000	5,813	1,813	GCID 20120528 2012 Mid year adjustment \$1,813.
Other Financing Sources	-	1,855	1,855	GCID 20120528 2012 Mid year adjustment \$1,855.
Use of Net Assets	3,490,662	3,501,772	11,110	GCID 20120528 2012 Mid year adjustment \$11,110.
<i>Subtotal</i>			-	
Workers' Compensation Fund (604)				
Investment Income	44,980	34,000	(10,980)	GCID 20120528 2012 Mid year adjustment (\$10,980).
Use of Net Assets	2,339,895	2,350,875	10,980	GCID 20120528 2012 Mid year adjustment \$10,980.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Administrative Support Fund (665)				
Charges for Services	51,344,318	51,360,318	16,000	GCID 20120528 2012 Mid year adjustment \$16,000.
Miscellaneous	1,707,496	1,775,063	67,567	GCID 20120169 Lease agreement with Davis Broadcasting of Atlanta to locate site equipment on County owned tower \$9,000. GCID 20120528 2012 Mid year adjustment \$57,067. GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
Total Revenue Budget Adjustments			<u>\$ 38,387,646</u>	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS				
As of 10/31/2012				
Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
General Fund (001)				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 29,640	GCID 20120528 2012 Mid year adjustment \$29,640.
Tax Assessor	8,575,865	8,556,595	(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	16,308,408	(373,078)	GCID 20110242 approval to execute 90 day job vacancy (\$377,567). 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	87,593,543	(1,562,659)	GCID 20110242 approval to execute 90 day job vacancy (\$1,683,461). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$76,592 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	12,881,087	(226,348)	\$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$373,411). GCID 20120249 Ordinance to amend zoning regulation (\$23,480). GCID 20120528 2012 Mid year adjustment \$93,228.
Fire and Emergency Services	79,703,048	77,421,368	(2,281,680)	GCID 20110242 approval to execute 90 day job vacancy (\$2,288,827). GCID 20120528 2012 Mid year adjustment \$7,147.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Community Services	5,636,793	5,438,878	(197,915)	GCID 20110242 approval to execute 90 day job vacancy (\$85,983). 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	6,336,880	572,739	\$579,300 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$6,561).
Sheriff	70,311,887	71,638,082	1,326,195	\$1,327,933 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	19,182,474	5,078,220	\$5,059,100 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid Year Adjustment (\$6,450). GCID 20120152 2012 Special District Settlement \$25,000. 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	1,658,110	89,821	\$87,971 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$1,850.
Probate Court	1,903,737	1,947,637	43,900	\$45,700 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	4,278,095	16,440	\$16,400 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	218,160	(1,481,840)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,481,840).
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 - October	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	3,062,898	62,898	GCID 20110242 approval to execute 90 day job vacancy \$62,898.
Indigent Defense Reserve	5,972,599	2,359,799	(3,612,800)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$3,612,800).
Court Reporters Reserve	1,894,074	211,774	(1,682,300)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,732,300). GCID 20120528 2012 Mid year adjustment \$75,000. GCID 20120152 2012 Special District Settlement (\$25,000).
Court Interpreters Reserve	564,208	120,837	(443,371)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$443,371).
Other Governmental Agencies	-	10,335,640	10,335,640	GCID 20120152 2012 Special District Settlement \$10,335,640.
<i>Subtotal</i>			6,308,990	
2003 General Obligation Bond Debt Service Fund (951)				
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	
Recreation Fund (105)				
Community Services	28,511,528	28,281,375	(230,153)	GCID 20110242 approval to execute 90 day job vacancy (\$239,384). GCID 20120528 2012 Mid year adjustment \$9,231.
Contribution to Fund Balance	64,533	304,802	240,269	GCID 20110242 approval to execute 90 day job vacancy \$239,384. GCID 20120528 2012 Mid year adjustment \$885.
<i>Subtotal</i>			10,116	
Loganville EMS Fund (103)				
Contribution to Fund Balance	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
Speed Hump Fund (003)				
Contribution to Fund Balance	57,821	56,522	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Transportation	6,918,830	7,420,679	501,849	GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting district \$1,849. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
Juvenile Court Supervision Fund (030)				
Juvenile Court	77,525	106,344	28,819	GCID 20120528 2012 Mid year adjustment \$28,819.
<i>Subtotal</i>			28,819	
Sheriff Inmate Fund (090)				
Contribution to Fund Balance	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
Crime Victims Assistance Fund (075)				
District Attorney	470,537	471,167	630	GCID 20120528 2012 Mid year adjustment \$630.
<i>Subtotal</i>			630	
District Attorney Federal Asset Sharing (080)				
District Attorney	205,000	205,544	544	Adjust Rev/Appr per mid year resolution \$544
			544	
Police Special Justice Fund (070)				
Police Special Investigation Operations	1,492,915	1,834,200	341,285	GCID 20120528 2012 Mid year adjustment \$341,285.
<i>Subtotal</i>			341,285	
Police Special State Fund (072)				
Police Services	884,135	1,190,380	306,245	GCID 20120528 2012 Mid year adjustment \$279,922. Adjust Rev/Appr per mid year resolution \$26,323.
<i>Subtotal</i>			306,245	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	100,000	201,584	101,584	GCID 20120528 2012 Mid year adjustment \$101,584.
<i>Subtotal</i>			101,584	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	500,000	1,091,208	591,208	GCID 20120528 2012 Mid year adjustment \$544,345. Adjust Rev/Appr per mid year resolution \$46,863.
<i>Subtotal</i>			591,208	
Sheriff Special State Fund (067)				
Sheriff Special Operations	100,000	163,956	63,956	GCID 20120528 2012 Mid year adjustment \$63,956.
<i>Subtotal</i>			63,956	
E-911 Fund (095)				
911 Operations	16,819,192	20,523,038	3,703,846	GCID 20110242 approval to execute 90 day job vacancy (\$424,081). 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>			3,703,846	
Tourism Fund (050)				
Tourism	2,038,272	2,139,815	101,543	GCID 20120528 2012 Mid year adjustment \$101,543.
<i>Subtotal</i>			101,543	
Airport Operating Fund (520)				
Transportation	838,828	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)	
Local Transit Operating Fund (515)				
Transportation	7,685,095	7,685,649	554	GCID 20120528 2012 Mid year adjustment \$554.
<i>Subtotal</i>			554	
Solid Waste Operating Fund (595)				
Financial Services	40,773,147	40,949,154	176,007	GCID 20120528 2012 Mid year adjustment \$176,007.
Working Capital Reserve	935,201	613,988	(321,213)	GCID 20120528 2012 Mid year adjustment (\$321,213).
<i>Subtotal</i>			(145,206)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Stormwater Operating Fund (590)				
Planning & Development	416,520	416,262	(258)	GCID 20120528 2012 Mid year adjustment (\$258).
Water Resources	30,008,012	29,724,222	(283,790)	GCID 20110242 approval to execute 90 day job vacancy (\$285,979). GCID 20120528 2012 Mid year adjustment \$2,189.
Working Capital Reserve	-	234,932	234,932	GCID 20110242 approval to execute 90 day job vacancy \$220,215. GCID 20120528 2012 Mid year adjustment \$14,717.
<i>Subtotal</i>			(49,116)	
Water and Sewer Operating Fund (501)				
Planning & Development	1,182,525	1,135,612	(46,913)	GCID 20110242 approval to execute 90 day job vacancy (\$46,547). GCID 20120528 2012 Mid year adjustment (\$366).
Water Resources	276,253,106	274,956,044	(1,297,062)	GCID 20110242 approval to execute 90 day job vacancy (\$1,307,858). GCID 20120528 2012 Mid year adjustment \$10,796.
Working Capital Reserve	2,567,968	3,942,494	1,374,526	GCID 20110242 approval to execute 90 day job vacancy \$1,354,405. GCID 20120528 2012 Mid year adjustment \$20,121.
<i>Subtotal</i>			30,551	
Fleet Management Fund (610)				
Support Services	5,937,128	5,901,287	(35,841)	GCID 20110242 approval to execute 90 day job vacancy (\$35,276). GCID 20120528 2012 Mid year adjustment (\$565).
Working Capital Reserve	-	247,222	247,222	GCID 20110242 approval to execute 90 day job vacancy \$26,497. 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.
<i>Subtotal</i>			211,381	
Group Self-Insurance Fund (605)				
Human Resources	43,630,471	43,899,272	268,801	GCID 20120528 2012 Mid year adjustment \$268,801.
<i>Subtotal</i>			268,801	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Administrative Support Fund (665)				
County Administration	4,309,507	4,313,637	4,130	GCID 20120528 2012 Mid year adjustment \$4,130.
Financial Services	7,414,511	7,343,484	(71,027)	GCID 20110242 approval to execute 90 day job vacancy (\$152,938). GCID 20120528 2012 Mid year adjustment \$81,911.
Human Resources	3,101,009	3,099,959	(1,050)	GCID 20120528 2012 Mid year adjustment (\$1,050).
Information Technology	26,778,556	26,651,292	(127,264)	GCID 20110242 approval to execute 90 day job vacancy (\$116,462). GCID2011097 to renew maintenance contract on 800 MHZ radio system (\$190,000). GCID 20120528 2012 Mid year adjustment \$179,198.
Law	1,906,333	1,906,183	(150)	GCID 20120528 2012 Mid year adjustment (\$150).
Support Services	8,694,394	8,595,011	(99,383)	GCID 20110242 approval to execute 90 day job vacancy (\$96,739). GCID 20120528 2012 Mid year adjustment (\$2,644).
OPEB Transfer - Insurance and Claims	-	6,824	6,824	GCID 20110242 approval to execute 90 day job vacancy \$6,824.
Working Capital Reserve	-	371,487	371,487	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy \$368,315. GCID 20120528 2012 Mid year adjustment (\$188,328). GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
Total Appropriation Budget Adjustments			\$ 38,387,646	

10/12/12 through 11/14/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL076-12	Purchase of Concealable Soft Body Armor on an Annual Contract	Police Sheriff Corrections	001 General Fund	\$263,680.15	7/9/2012	Anticipated to BOC Agenda 12/11/2012
BL096-12	Killian Hill Road at Arcado Road Intersection Improvement and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512.00	Postponed until further Notice	Engineering firm is revising specifications
BL100-12	Purchase of Wetland Mitigation Credits	DWR	504 Water & Sewer Renewal & Extension Fund	\$110,000.00	9/5/2012	Anticipated to BOC Agenda 12/11/2012
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
BL104-12	Purchase of Water Service Saddles, Couplings, Clamps and Valves on 6 Month Term Contract	DWR	501 Water and Sewer Operating Fund	\$100,000.00	9/6/2012	Anticipated to BOC Agenda 12/11/2012
BL105-12	Provision of Fire Hydrant Repair Services on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$172,000.00	10/5/2012	Anticipated to BOC Agenda 12/11/2012
BL106-12	Lanier Filter Plant HVAC Replacement in the VFD/Electrical Room	DWR	504 Water & Sewer Renewal & Extension Fund	\$400,000.00	10/24/2012	Anticipated to BOC Agenda 12/11/2012
BL108-12	Long Term Flow Monitoring and Maintenance Services on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$1,061,000.00	11/20/2012	Anticipated to BOC Agenda 12/11/2012
BL109-12	Sapelo Trail Stream Restoration Project	DWR	591 Stormwater Renewal & Extension Fund	\$900,000.00	10/17/2012	Anticipated to BOC Agenda 12/11/2012
BL110-12	Gwinnett County Government Annex – Phase I HVAC System Replacement & Interior Renovation Project	DOSS	300-304 Capital Project Fund	\$200,000.00	10/3/2012	Tabled to BOC Agenda 11/27/2012
BL112-12	Provision of Electrical Equipment Installation, Inspection, and Repair on a Annual Contract	DWR	501 Water and Sewer Operating Fund	\$400,000.00	10/31/2012	Anticipated to BOC Agenda 12/11/2012
BL115-12	Purchase & Installation of Fence on an Annual Contract	DOCS	105 Recreation Fund 317 2005 SPLOST Fund	\$140,000.00	10/10/2012	Anticipated to BOC Agenda 12/11/2012
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 12/11/2012
BL119-12	Road Repair and Patching on a Term Contract	DOT	318 2009 SPLOST Fund	\$332,400.00	10/19/2012	Anticipated to BOC Agenda 12/11/2012
BL120-12	Bogan Park Aquatic Center Renovations	DOCS	317 2005 SPLOST Fund	\$3,300,000.00	11/2/2012	Anticipated to BOC Agenda 12/11/2012

10/12/12 through 11/14/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
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 Agenda 12/11/2012
BL122-12	Installation, Inspection, Maintenance, and Repair of Automatic Doors and Overhead Bay Doors on an Annual Contract	DOSS DWR Fire	001 General Fund	\$125,000.00	10/18/2012	Anticipated to BOC Agenda 12/11/2012
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 12/11/2012
BL124-12	Construction of Lilburn Trail Connection at Lions Club Park	DOCS	317 2005 SPLOST Fund	\$200,000.00	11/14/2012	Anticipated to BOC Agenda 12/11/2012
BL126-12	Purchase of Ductile Iron Pipe & Fittings on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$226,000.00	10/24/2012	Anticipated to BOC January 2013
BL127-12	Rental and Laundering Services of Daily Wear PPE Clothing for Electrical Work and the Purchase of Related PPE Gear on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$242,000.00	10/30/2012	Anticipated to BOC January 2013
BL128-12	Holly Ridge Subdivision Water Main Replacement	DWR	504 Water & Sewer Renewal & Extension Fund	\$356,475.00	11/9/2012	Anticipated to BOC Agenda 12/11/2012
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 January 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 Agenda 12/11/2012
BL131-12	Purchase of Computer Hardware, Printers, File Servers and Peripheral Equipment on an Annual Contract	ITS	300-Information Tech Capital Project Fund 504-Water & Sewer Renewal & Extension Fund 591-Stormwater R&E Fund	\$756,991.00	11/5/2012	Anticipated to BOC Agenda 12/11/2012
BL132-12	Purchase and Installation of NetMotion Wireless Mobility Software and Maintenance Agreement on a Term Contract	ITS	318 2009 SPLOST Fund	\$400,000.00	10/29/2012	Anticipated to BOC Agenda 12/11/2012

10/12/12 through 11/14/12
Upcoming Purchasing Solicitations

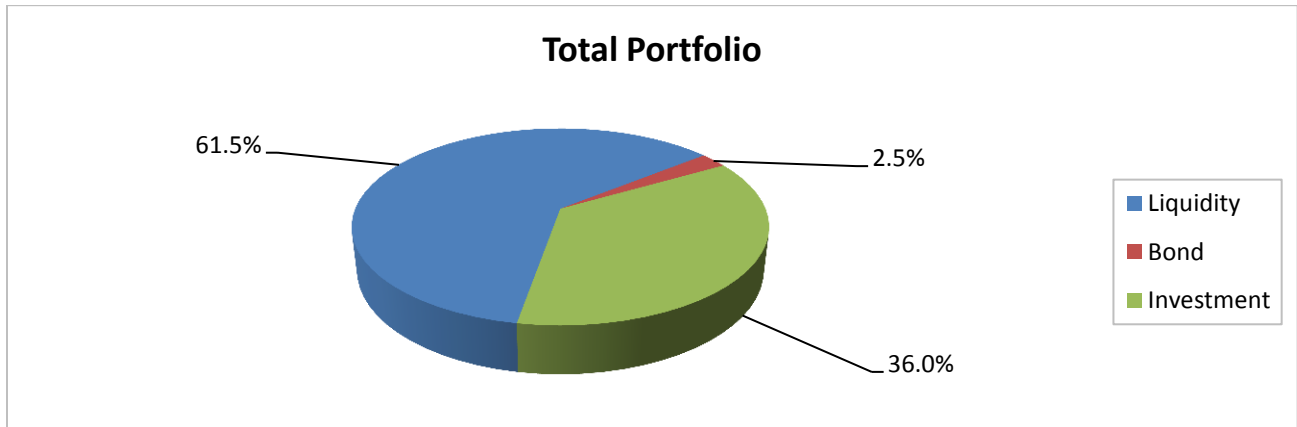
BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL133-12	On-Demand Installation Services for Voice & Data Wiring on an Annual Contract	ITS	665-Admin Support Fund 001-General Fund 317-2005 SPLOST Fund 318-2009 SPLOST Fund 303-Capital Project Fund 501-Water and Sewer Operating Fund	\$195,000.00	11/19/2012	Anticipated to BOC January 2013
BL134-12	Provision of High Pressure Jet Cleaning Services for Struvite Removal on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$125,000.00	12/4/2012	Anticipated to BOC January 2013
BL135-12	Jimmy Carter Boulevard (I-85 Interchange) Bridge Improvements	DOT	318 2009 SPLOST Fund	\$3,500,000.00	11/29/2012	Anticipated to BOC January 2013
RP012-12	Purchase of a Swift Water Rescue Vehicle	Fire	318 2009 SPLOST Fund	\$330,750.00	7/10/2012	Anticipated to BOC Agenda 12/11/2012
RP016-12	Disaster Debris Removal, Reduction, Disposal, and Other Emergency Debris Related Services on an Annual Contract	DOT	Multiple funding sources including FEMA	Emergency Funding	8/9/2012	Anticipated to BOC Agenda 12/11/2012
RP022-12	Purchase and Implementation of Jail Management System	ITS	300-304 Capital Project Fund	\$750,000.00	9/26/2012	Anticipated to BOC Agenda 12/11/2012
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 Agenda 12/11/2012
RP024-12	Provision of Collection Services for Returned Checks on an Annual Contract	Tax Commissioner	N/A - no cost to the County	No cost to the County	10/23/2012	Anticipated to BOC Agenda 12/11/2012
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 January 2013
RP026-12	Engineering Services for the Development of a Comprehensive Arc Flash Electrical Safety Program	DWR	504 Water & Sewer Renewal & Extension Fund	\$3,000,000.00	12/20/2012	Anticipated to BOC February 2013

GWINNETT COUNTY, GEORGIA
Investment Update as of September 30, 2012
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Financial Position as of September 30th

Currently the County manages \$740.3 million in cash and investments representing the Total Portfolio value. This includes funds in both the operating and capital budgets managed by staff in Financial Services. For tracking purposes, the Total Portfolio is broken into three (3) sub-portfolios. The nominal values at September 30, 2012 were:

Liquidity	\$455,047,141
Bond	18,435,340
<u>Investment</u>	<u>266,798,384</u>
Total	\$740,280,865



As expected, the Total Portfolio has declined from the June 30, 2012 value of \$844.2 million. The reduced amount represents the normal cash outflows through the 3rd quarter. The Total Portfolio balance traditionally declines during the first three quarters of the County's fiscal year as the majority of cash inflows do not occur until the fourth quarter via the property tax billing process.

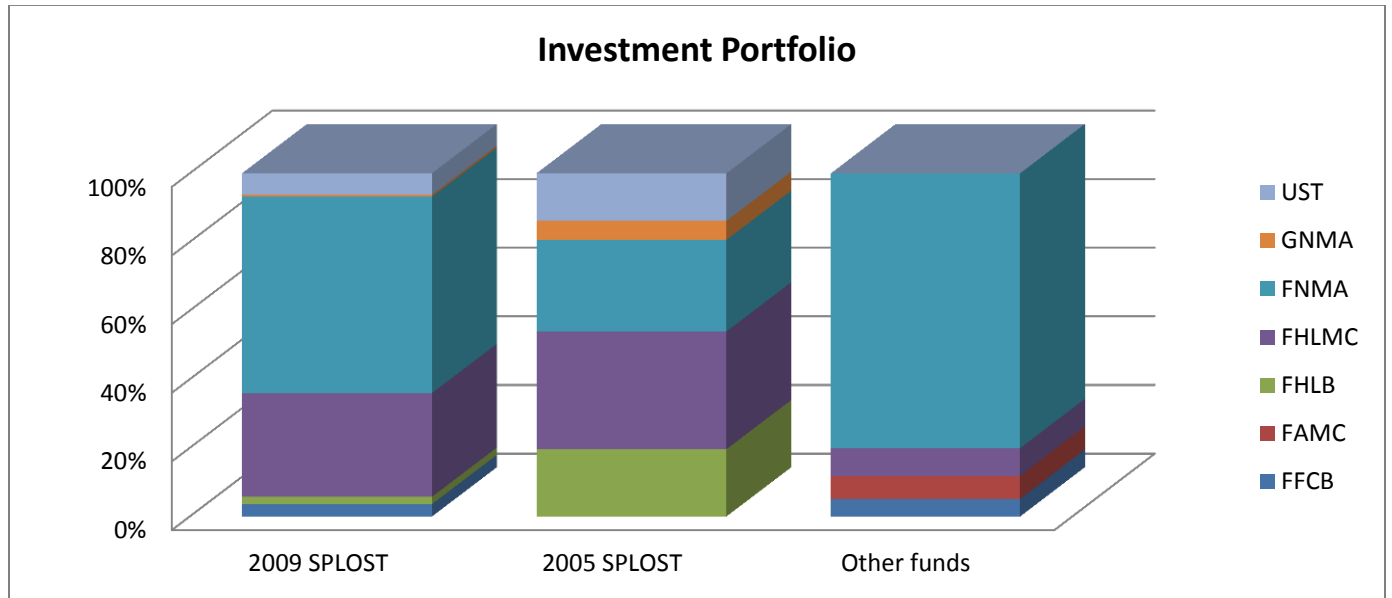
The Liquidity Portfolio totaled \$455,047,141 and represents 61.5% of the Total Portfolio. The Liquidity Portfolio currently earns about 0.2297% interest annually. Due to proactive management by staff, this rate (*) exceeds the established benchmark by more than 0.10615% at September 30, 2012 (*rate excludes account balances at Wells Fargo). Funds in the Liquidity Portfolio are invested with the State Local Government Investment Pool (58.24%), various CDs (19.56%), non-interest-bearing checking accounts (17.05%), and savings accounts (5.15%).

The Bond Portfolio totaled \$18,435,340 at September 30, 2012 and represented 2.49% of the Total Portfolio. Bond Portfolio funds are invested in the State Local Government Investment Pool (GA1) and the Bank of New York/Mellon serves as bond custodian. The investment of these funds is designated by bond covenants. The reduction since June is due to rapid spend-down of bond proceeds of 2009 A and B Water & Sewer Bonds.

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Investment securities held for the Operating, 2005 and 2009 SPLOST Programs totaled nominal value \$266,798,384 at September 30, 2012 or 36.04% of the Total Portfolio.

As of September 30, 2012, bank and investment income earned among all funds totaled \$3,544,635, and of this total, sales tax funds earned \$1,915,829.



As of September 30, 2012, the external Investment Manager (ACM) managed 2005 and 2009 SPLOST funds with a total market value of \$87,538,626. Management fees totaling \$114,050 were paid to this Manager in 2011 and fees billed through September 30, 2012 total \$76,977.

Future Actions

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

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

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