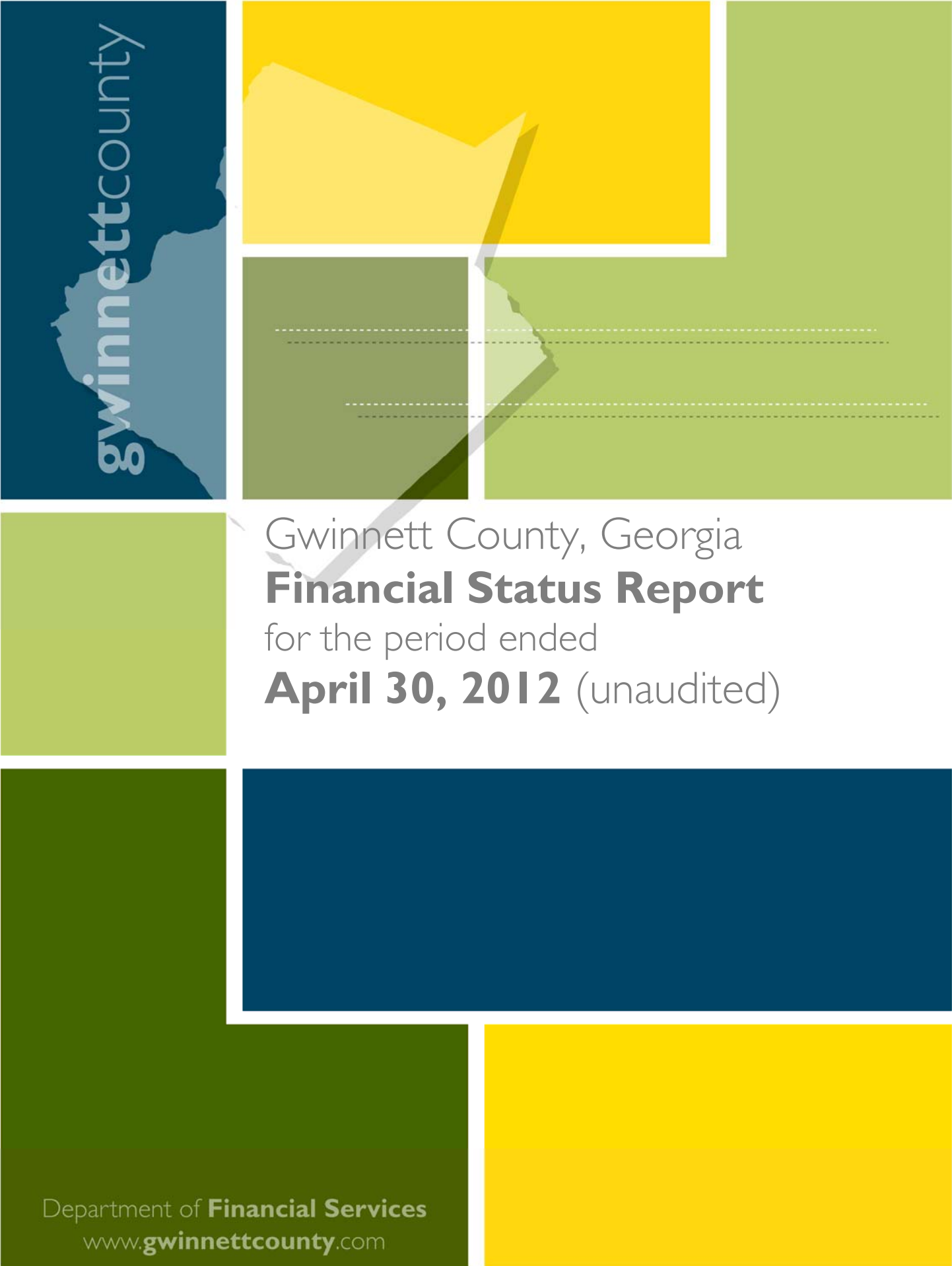




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Gwinnett County, Georgia
Financial Status Report
for the period ended
April 30, 2012 (unaudited)



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M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator/CFO

Maria B. Woods
Director of Financial Services

DATE: May 17, 2012

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

This report, which includes unaudited information for the fiscal year through April 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. The Quarterly Investment Update was added this month.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 8
General Fund Non-departmental Budget Transfers Schedule	Page 41
Inter-fund Transfers – All Funds Schedule	Page 42
Budget Adjustments by Fund Schedule	Page 43
Upcoming Purchasing Solicitations Report	Page 48
Quarterly Investment Update, March 31	Page 53

Executive Summary

Since the settlement of the Service Delivery Strategy (SDS) litigation in February, staff has been organizing and planning the implementation of Service Districts, as well as finalizing the fiscal year 2011 financial audit and preparing for the 2012 mid-year budget reconciliation.

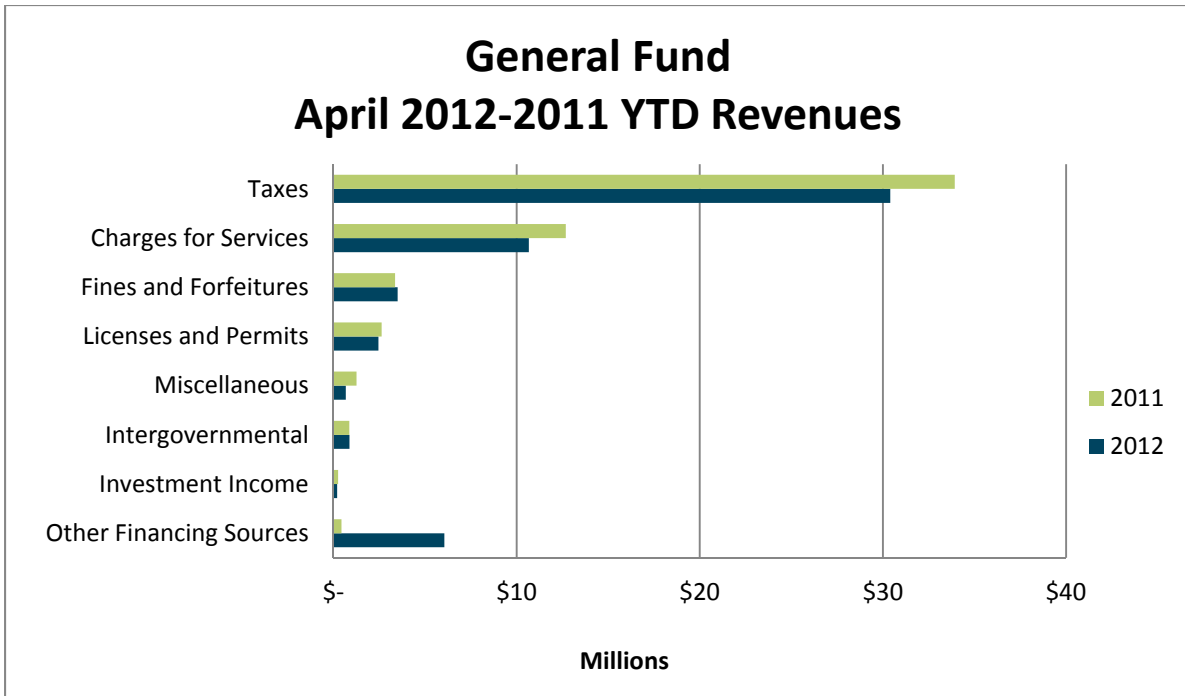
In the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains the activities of all central support 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 April resulted in savings of approximately \$3.8 million in all funds of which almost \$2.4 million was in the General Fund. Savings beyond the budgeted amount result in a decrease in use of fund balance.

Due to the uncertainty of the interest rate environment and the impact of the Dodd-Frank Act, the County budgeted 2012 interest revenue conservatively. Tax supported funds generally reflect high cash balances at the beginning of the year that decline throughout the year until taxes are collected in the fall. The combination of these factors resulted in strong investment income reported in several funds and may require an adjustment at mid-year reconciliation.

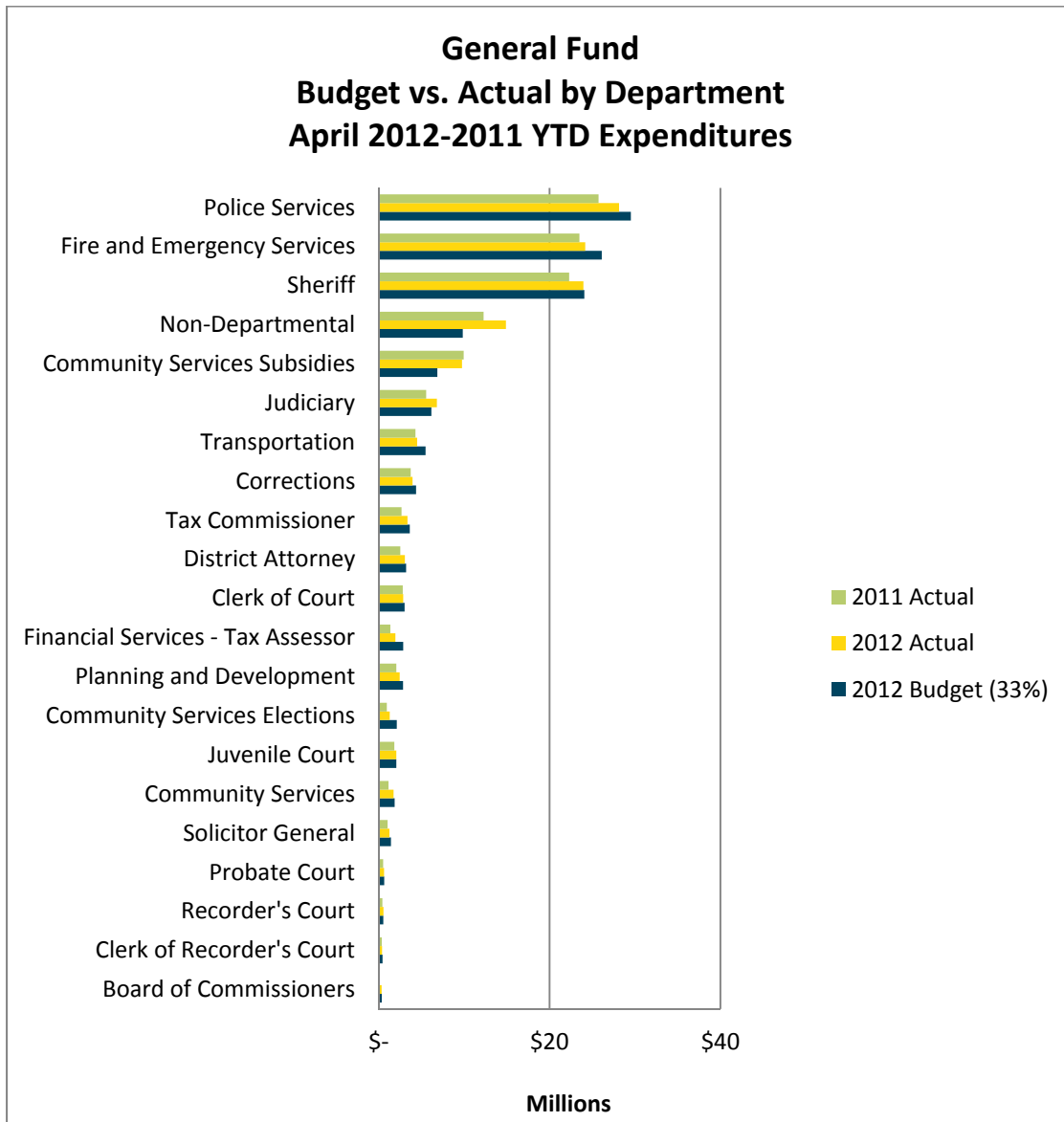
General Fund

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. Total General Fund revenues through April 2012 when compared to April 2011 are down by \$580,035. Expenditures are down by \$4 million. The following graphs provide more detail.



The graph above shows Taxes and Charges for Services revenues are down over \$3.5 million and \$2 million respectively, from the same period in 2011. Taxes are down primarily due to a delay in revenue collections related to new legislation that changed the occupation tax filing process. The implementation of the legislative changes appears to be having a short-term impact on the timing of revenues; however, significant progress has been made over the last few months, and revenue is anticipated to meet budget before year end. Charges for Services are down primarily related to indirect cost charges that were received in the General Fund in 2011, but are now received in the Administrative Support Fund.

Other Financing Sources are up about \$5.6 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.

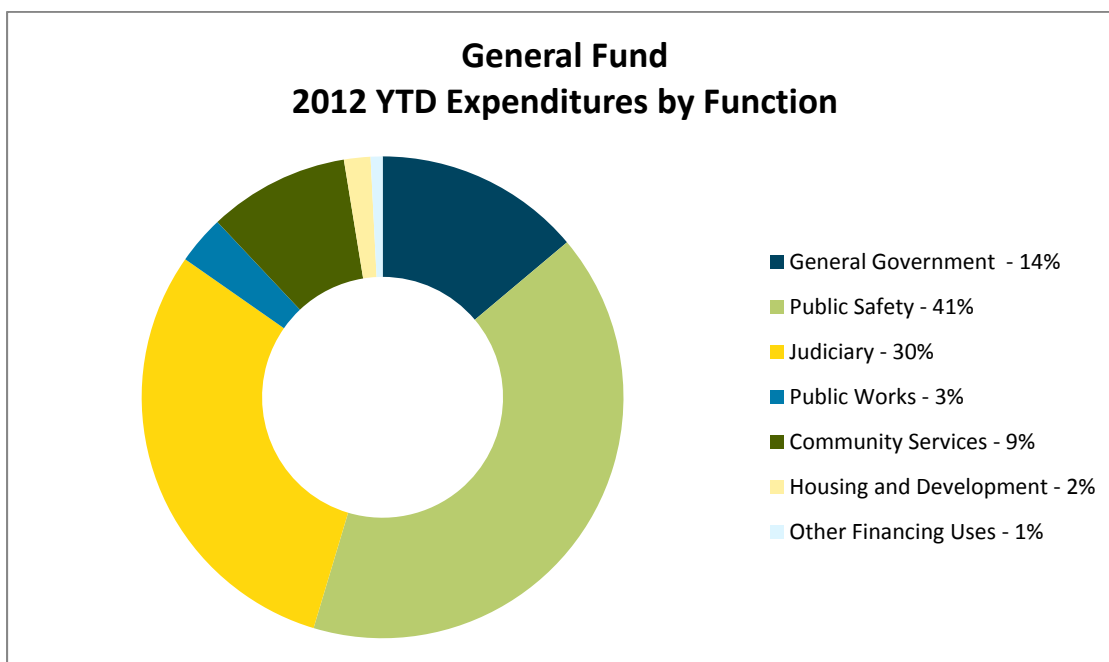


The graph above shows Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred at the beginning of each quarter to cover expenditures for indigent defense, court interpreters, court reporters, and inmate medical, resulting in a higher percentage of actual to budget usage for Judiciary. Community Services Subsidies and Non-Departmental expenditures are significantly over budget based on the percentage of the fiscal year that has lapsed, which is mainly due to the timing of when subsidy payments and payments to other governments are made.

As mentioned, General Fund expenditures are down approximately \$4 million from April 2011, which is attributable to several variances, but which is primarily related to:

- A decrease of \$17.1 million due to those functions that moved to the Administrative Support fund in 2012 (discussed in the Executive Summary section of this report)

- An increase of \$11.6 million in departmental expenditures due to the implementation of the cost allocation plan and the creation of the new Administrative Support fund as discussed above. The functions that remained in the General Fund and are listed in the preceding graph, now contribute to the Administrative Support fund in return for the benefits they receive
- An net increase of \$2.6 million in Non-Departmental expenditures, primarily related to:
 - An increase of \$11.2 million due to the SDS settlement
 - A decrease of \$5 million due to completion of a financial assistance contract with the Hospital Authority
 - A decrease of \$4 million in contribution to capital projects
- Several smaller variances including:
 - Decreases in: Fire and Emergency Services - \$885,000; Clerk of Court - \$499,000; and Transportation - \$471,000
 - Increases in: Sheriff - \$458,000; Police - \$421,000; and Judiciary - \$367,000



Public Safety and Judiciary expenditures account for 71% of the General Fund total expenditures through the month of April 2012.

Other Funds

The E911 Fund (page 26) reflects Charges for Services revenue at 4% below budget, based on the percentage of the fiscal year that has lapsed. This is a 4% improvement from the

March report, and the variance appears to be related to the timing of carrier payments. Staff will continue to monitor this revenue source.

Due to the timing of revenue streams, the Stormwater Fund (page 33) temporarily reflects negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

The Risk Management Fund (page 38) reflects 48.35% of the annual appropriation budget already expensed. This is normal for this fund as annual insurance premiums are paid in January.

The Administrative Support Fund (page 40) currently reflects negative equity. The primary reason is the prepayment of annual contracts, which typically occurs within the first quarter of the year for Information Technology.

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 \$8.6 million. The increase in revenue was driven mainly by increases in:

- Retail Sewer revenue - \$3.4 million
- System Development Charge revenue - \$2.2 million
- Retail Water revenue - \$1.2 million
- Refund/Rebate revenue - \$966,000

Water and Sewerage year-to-date operating expenses are up \$2 million compared to 2011 and can be summarized as:

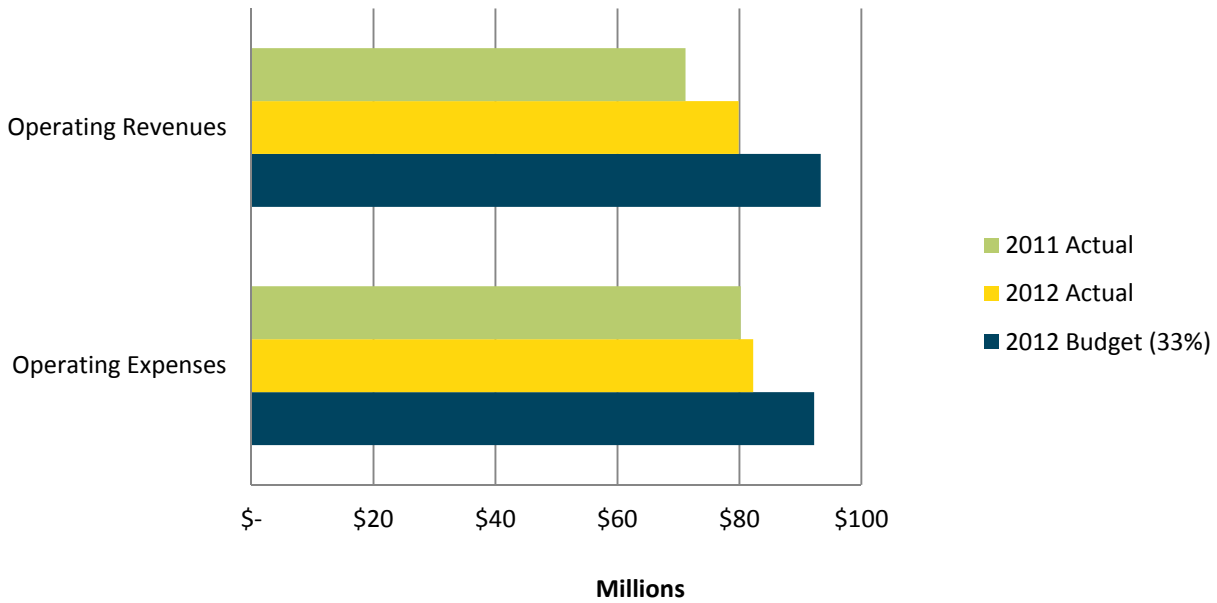
Increases

- Transfers to the Renewal and Extension capital fund - \$2.9 million
- Timing of the additional Other Post-Employment Benefits (OPEB) contribution - \$728,000
- Chemicals - \$339,000
- Debt Service - \$87,000

Decreases

- Utilities - \$649,000
- Industrial Repair and Maintenance - \$524,000
- Personal Services - \$513,000
- Bad Debt Expense - \$332,000

**Water and Sewer Operating Fund
Budget vs. Actual
April 2012-2011 YTD Revenues and Expenses**



Based on the percentage of the fiscal year that has lapsed, revenues are approximately \$13.5 million less than budget for two reasons: 1) 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; and 2) revenue trends show that revenues tend to increase in the summer months with demand and usage. Expenses are approximately \$10 million less than budget due to vacancies and lower operating expenses this time of year compared to the summer months when demand increases.

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GENERAL FUND (001)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 169,643,017	\$ 169,643,017	\$ 169,643,017	
Revenues:				
Taxes	\$ 294,480,644	\$ 294,480,644	\$ 30,397,715	10.32%
Insurance Premiums	26,849,330	26,849,330	-	0.00%
Licenses and Permits	7,410,808	7,662,308	2,453,808	32.02%
Intergovernmental	2,766,573	2,766,573	874,749	31.62%
Charges for Services	48,350,120	48,350,120	10,663,305	22.05%
Fines and Forfeitures	14,180,820	14,180,820	3,503,150	24.70%
Investment Income	153,483	153,483	201,556	131.32%
Contributions and Donations	30,000	30,000	17,704	59.01%
Miscellaneous	1,550,764	1,573,282	666,139	42.34%
Other Financing Sources	6,165,000	6,165,000	6,055,000	98.22%
Total Revenues without Use of Fund Balance	401,937,542	402,211,560	54,833,126	13.63%
Use of Fund Balance	-	10,080,444	-	0.00%
Vacancy Reserve	1,604,959	-	-	0.00%
TOTAL REVENUES	\$ 403,542,501	\$ 412,292,004	\$ 54,833,126	13.30%
Appropriations:				
Board of Commissioners	\$ 1,063,475	\$ 1,063,475	\$ 343,081	32.26%
Tax Assessor	8,575,865	8,575,865	1,950,779	22.75%
Tax Commissioner	10,930,354	10,930,354	3,370,288	30.83%
Transportation	16,681,486	16,451,940	4,491,460	27.30%
Planning and Development	8,186,646	8,088,411	2,315,153	28.62%
Fire Planning and Development	427,729	427,729	142,585	33.34%
Probation	8,981	8,981	2,876	32.02%
Police Services	89,156,202	88,551,510	28,140,318	31.78%
Corrections	13,107,435	13,085,226	3,966,387	30.31%
Fire and Emergency Services	79,703,048	78,356,355	24,180,515	30.86%
Community Services	5,636,793	5,606,306	1,731,306	30.88%
Community Services Subsidies:				
Atlanta Regional Commission	763,800	763,800	408,050	53.42%
Board of Health	1,489,896	1,489,896	744,947	50.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%
Library In-House Services	787,581	787,581	186,371	23.66%
Library Subsidy	14,618,068	14,618,068	7,309,034	50.00%
Library Contingency	1,500,000	1,500,000	375,000	25.00%
Mental Health	768,297	768,297	384,149	50.00%
Total Community Services Subsidies	20,589,033	20,589,033	9,743,021	47.32%

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GENERAL FUND (001) continued

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Community Services - Elections	6,327,282	6,317,823	1,292,422	20.46%
Juvenile Court	5,764,141	6,153,841	2,049,845	33.31%
Sheriff	70,311,887	70,902,883	23,518,323	33.17%
Immigration Customs Enforcement	1,319,786	1,319,786	441,816	33.48%
Clerk of Court	9,064,900	9,064,900	2,856,542	31.51%
Judiciary	14,104,254	17,022,254	6,351,020	37.31%
Jury Operations	1,488,345	1,488,345	456,995	30.70%
Recorder's Court	1,568,289	1,624,160	547,698	33.72%
Probate Court	1,903,737	1,925,837	628,321	32.63%
District Attorney	9,595,420	9,595,420	3,060,117	31.89%
Solicitor General	4,261,655	4,271,855	1,252,305	29.32%
Clerk of Recorder's Court	1,343,846	1,343,846	389,029	28.95%
Non-Departmental:				
Compensation Reserve	1,000,000	1,000,000	-	0.00%
Contingency	1,000,000	1,000,000	-	0.00%
Contribution to Transit	3,200,000	3,200,000	1,066,667	33.33%
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	1,000,851	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,033,446	1,033,446	559,772	54.17%
Other Miscellaneous	657,391	657,391	53,073	8.07%
Contribution to Crime Victim	110,194	110,194	36,731	33.33%
Contribution to Loganville EMS	-	820,000	820,000	100.00%
Other Post Employee Benefit Reserve	3,000,000	3,043,337	1,000,000	32.86%
Pauper Burials	90,000	90,000	25,200	28.00%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	200,000	200,000	-	0.00%
Indigent Defense Reserve	5,972,599	3,766,599	-	0.00%
Court Reporters Reserve	1,894,074	967,674	-	0.00%
Court Interpreters Reserve	564,208	300,737	-	0.00%
Other Governmental Agencies	-	10,335,640	10,335,640	100.00%
Total Non-Departmental	22,421,912	29,525,869	14,897,083	50.45%
TOTAL APPROPRIATIONS	\$ 403,542,501	\$ 412,292,004	\$ 138,119,285	33.50%

Estimated Fund Balance December 31

\$ 168,038,058

\$ 159,562,573

Estimated Fund Balance as of Report Date

\$ 86,356,858

Number of months available using fund balance

2.5

YTD financial report 2012 gwinnettcouy

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 27,477,193	\$ 27,477,193	\$ 27,477,193	
Revenues:				
Taxes	\$ 5,441,552	\$ 5,441,552	\$ 349,774	6.43%
Intergovernmental	18,817	18,817	3,442	18.29%
Investment Income	22,249	22,249	9,540	42.88%
TOTAL REVENUES	\$ 5,482,618	\$ 5,482,618	\$ 362,756	6.62%
Appropriations:				
Debt Service	\$ 5,226,679	\$ 5,226,679	\$ 4,327,909	82.80%
Total Appropriations without Contribution to Fund Balance	5,226,679	5,226,679	4,327,909	82.80%
Contribution to Fund Balance	255,939	255,939	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,482,618	\$ 5,482,618	\$ 4,327,909	78.94%
Estimated Fund Balance December 31	\$ 27,733,132	\$ 27,733,132		
Estimated Fund Balance as of Report Date			\$ 23,512,040	

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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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 10,425,241	\$ 10,425,241	\$ 10,425,241	
Revenues:				
Taxes	\$ 22,887,734	\$ 22,887,734	\$ 1,277,022	5.58%
Intergovernmental	52,810	52,810	14,338	27.15%
Charges for Services	4,064,567	4,064,567	1,074,933	26.45%
Investment Income	6,330	6,330	4,586	72.45%
Contributions and Donations	4,550	4,550	-	0.00%
Miscellaneous	1,689,062	1,689,062	732,551	43.37%
TOTAL REVENUES	\$ 28,705,053	\$ 28,705,053	\$ 3,103,430	10.81%
Appropriations:				
Community Services	\$ 28,511,528	\$ 28,358,886	\$ 7,764,070	27.38%
Support Services	128,992	128,992	55,479	43.01%
Total Appropriations without Contribution to Fund Balance	28,640,520	28,487,878	7,819,549	27.45%
Contribution to Fund Balance	64,533	217,175	-	0.00%
TOTAL APPROPRIATIONS	\$ 28,705,053	\$ 28,705,053	\$ 7,819,549	27.24%
Estimated Fund Balance December 31	\$ 10,489,774	\$ 10,642,416		
Estimated Fund Balance as of Report Date			\$ 5,709,122	

YTD financial report 2012 gwinnettcouy

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated 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%
Estimated Fund Balance December 31	\$ -	\$ 820,000		
Estimated 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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 1,081,790	\$ 1,081,790	\$ 1,081,790	
Revenues:				
Charges for Services	\$ 114,877	\$ 114,877	\$ 1,741	1.52%
Investment Income	1,299	1,299	-	0.00%
TOTAL REVENUES	\$ 116,176	\$ 116,176	\$ 1,741	1.50%
Appropriations:				
Transportation	\$ 58,355	\$ 58,355	\$ 25,922	44.42%
Total Appropriations without Contribution to Fund Balance	58,355	58,355	25,922	44.42%
Contribution to Fund Balance	57,821	57,821	-	0.00%
TOTAL APPROPRIATIONS	\$ 116,176	\$ 116,176	\$ 25,922	22.31%
Estimated Fund Balance December 31	\$ 1,139,611	\$ 1,139,611		
Estimated Fund Balance as of Report Date			\$ 1,057,609	

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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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 4,234,140	\$ 4,234,140	\$ 4,234,140	
Revenues:				
Charges for Services	\$ 6,165,340	\$ 6,167,165	\$ 116,014	1.88%
Investment Income	3,632	3,632	1,117	30.75%
Total Revenues without Use of Fund Balance	6,168,972	6,170,797	117,131	1.90%
Use of Fund Balance	749,858	749,882	-	0.00%
TOTAL REVENUES	<u>\$ 6,918,830</u>	<u>\$ 6,920,679</u>	<u>\$ 117,131</u>	1.69%
Appropriations:				
Transportation	\$ 6,918,830	\$ 6,920,679	\$ 1,705,697	24.65%
TOTAL APPROPRIATIONS	<u>\$ 6,918,830</u>	<u>\$ 6,920,679</u>	<u>\$ 1,705,697</u>	24.65%
Estimated Fund Balance December 31	\$ 3,484,282	\$ 3,484,258		
Estimated Fund Balance as of Report Date			\$ 2,645,574	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 111,963	\$ 111,963	\$ 111,963	
Revenues:				
Charges for Services	\$ 77,388	\$ 77,388	\$ 24,201	31.27%
Investment Income	137	137	9	6.57%
TOTAL REVENUES	<u>\$ 77,525</u>	<u>\$ 77,525</u>	<u>\$ 24,210</u>	31.23%
Appropriations:				
Juvenile Court	\$ 77,525	\$ 77,525	\$ 30,813	39.75%
TOTAL APPROPRIATIONS	<u>\$ 77,525</u>	<u>\$ 77,525</u>	<u>\$ 30,813</u>	39.75%
Estimated Fund Balance December 31	\$ 111,963	\$ 111,963		
Estimated Fund Balance as of Report Date			\$ 105,360	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 59,133	\$ 59,133	\$ 59,133	
Revenues:				
Charges for Services	\$ 53,244	\$ 53,244	\$ 15,485	29.08%
Investment Income	60	60	-	0.00%
Miscellaneous	5,476	5,476	1,424	26.00%
Total Revenues without Use of Fund Balance	58,780	58,780	16,909	28.77%
Use of Fund Balance	40,487	40,487	-	0.00%
TOTAL REVENUES	\$ 99,267	\$ 99,267	\$ 16,909	17.03%
Appropriations:				
Corrections	\$ 99,267	\$ 99,267	\$ 24,238	24.42%
TOTAL APPROPRIATIONS	\$ 99,267	\$ 99,267	\$ 24,238	24.42%
Estimated Fund Balance December 31	\$ 18,646	\$ 18,646		
Estimated Fund Balance as of Report Date			\$ 51,804	

YTD financial report 2012 gwinnettcouy

SHERIFF INMATE FUND (090)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 1,619,039	\$ 1,619,039	\$ 1,619,039	
Revenues:				
Charges for Services	\$ 374,104	\$ 374,104	\$ 136,604	36.51%
Investment Income	617	617	-	0.00%
TOTAL REVENUES	\$ 374,721	\$ 374,721	\$ 136,604	36.45%
Appropriations:				
Sheriff Inmate Store Operations	\$ 374,104	\$ 374,104	\$ 85,356	22.82%
Total Appropriations without Contribution to Fund Balance	374,104	374,104	85,356	22.82%
Contribution to Fund Balance	617	617	-	0.00%
TOTAL APPROPRIATIONS	\$ 374,721	\$ 374,721	\$ 85,356	22.78%
Estimated Fund Balance December 31	\$ 1,619,656	\$ 1,619,656		
Estimated Fund Balance as of Report Date			\$ 1,670,287	

YTD financial report 2012 gwinnettcountry

CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 1,267,593	\$ 1,267,593	\$ 1,267,593	
Revenues:				
Fines and Forfeitures	\$ 831,786	\$ 831,786	\$ 207,980	25.00%
Investment Income	1,984	1,984	421	21.22%
Miscellaneous	-	-	500	-
Other Financing Sources	110,194	110,194	36,731	33.33%
Total Revenues without Use of Fund Balance	943,964	943,964	245,632	26.02%
Use of Fund Balance	211,564	211,564	-	0.00%
TOTAL REVENUES	\$ 1,155,528	\$ 1,155,528	\$ 245,632	21.26%
Appropriations:				
District Attorney	\$ 470,537	\$ 470,537	\$ 93,857	19.95%
Solicitor General	684,991	684,991	161,944	23.64%
TOTAL APPROPRIATIONS	\$ 1,155,528	\$ 1,155,528	\$ 255,801	22.14%
Estimated Fund Balance December 31	\$ 1,056,029	\$ 1,056,029		
Estimated Fund Balance as of Report Date			\$ 1,257,424	

YTD financial report 2012 gwinnettcountry

DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 531,630	\$ 531,630	\$ 531,630	
Revenues:				
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 9,663	6.23%
Investment Income	550	550	176	32.00%
Total Revenues without Use of Fund Balance	155,550	155,550	9,839	6.33%
Use of Fund Balance	49,450	49,450	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 205,000	\$ 9,839	4.80%
Appropriations:				
District Attorney	\$ 205,000	\$ 205,000	\$ 53,751	26.22%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 205,000	\$ 53,751	26.22%
Estimated Fund Balance December 31	\$ 482,180	\$ 482,180		
Estimated Fund Balance as of Report Date			\$ 487,718	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 3,880,539	\$ 3,880,539	\$ 3,880,539	
Revenue:				
Fines and Forfeitures	\$ 300,000	\$ 300,000	\$ 31,010	10.34%
Investment Income	3,300	3,300	-	0.00%
Miscellaneous	100	100	-	0.00%
Total Revenues without Use of Fund Balance	303,400	303,400	31,010	10.22%
Use of Fund Balance	1,189,515	1,189,515	-	0.00%
TOTAL REVENUES	\$ 1,492,915	\$ 1,492,915	\$ 31,010	2.08%
Appropriations:				
Police Special Investigation Operations	\$ 1,492,915	\$ 1,492,915	\$ 302,022	20.23%
TOTAL APPROPRIATIONS	\$ 1,492,915	\$ 1,492,915	\$ 302,022	20.23%
Estimated Fund Balance December 31	\$ 2,691,024	\$ 2,691,024		
Estimated Fund Balance as of Report Date			\$ 3,609,527	

YTD financial report 2012 gwinnettcountry

POLICE SPECIAL TREASURY FUND (071)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 264,940	\$ 264,940	\$ 264,940	
Revenue:				
Use of Fund Balance	\$ 264,233	\$ 264,233	\$ -	0.00%
TOTAL REVENUES	<u>\$ 264,233</u>	<u>\$ 264,233</u>	<u>\$ -</u>	<u>0.00%</u>
Appropriations:				
Police Services	\$ 264,233	\$ 264,233	\$ 13,617	5.15%
TOTAL APPROPRIATIONS	<u>\$ 264,233</u>	<u>\$ 264,233</u>	<u>\$ 13,617</u>	<u>5.15%</u>
Estimated Fund Balance December 31	\$ 707	\$ 707		
Estimated Fund Balance as of Report Date			\$ 251,323	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 2,969,160	\$ 2,969,160	\$ 2,969,160	
Revenue:				
Fines and Forfeitures	\$ 500,000	\$ 500,000	\$ 89,887	17.98%
Investment Income	850	850	-	0.00%
Miscellaneous	500	500	353	70.60%
Total Revenues without Use of Fund Balance	501,350	501,350	90,240	18.00%
Use of Fund Balance	382,785	382,785	-	0.00%
TOTAL REVENUES	\$ 884,135	\$ 884,135	\$ 90,240	10.21%
Appropriations:				
Police Services	\$ 884,135	\$ 884,135	\$ 57,943	6.55%
TOTAL APPROPRIATIONS	\$ 884,135	\$ 884,135	\$ 57,943	6.55%
Estimated Fund Balance December 31	\$ 2,586,375	\$ 2,586,375		
Estimated Fund Balance as of Report Date			\$ 3,001,457	

YTD financial report 2012 gwinnettcountry

SHERIFF SPECIAL JUSTICE FUND (065)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 201,707	\$ 201,707	\$ 201,707	
Revenues:				
Fines and Forfeitures	\$ 37,000	\$ 37,000	\$ -	0.00%
Investment Income	279	279	58	20.79%
Total Revenues without Use of Fund Balance	37,279	37,279	58	0.16%
Use of Fund Balance	62,721	62,721	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 58	0.06%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 100,000	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%
Estimated Fund Balance December 31	\$ 138,986	\$ 138,986		
Estimated Fund Balance as of Report Date			\$ 201,765	

YTD financial report 2012 gwinnettcountry

SHERIFF SPECIAL TREASURY FUND (066)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 801,879	\$ 801,879	\$ 801,879	
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 192,077	-
Investment Income	330	330	958	290.30%
Total Revenues without Use of Fund Balance	330	330	193,035	58495.45%
Use of Fund Balance	499,670	499,670	-	0.00%
TOTAL REVENUES	\$ 500,000	\$ 500,000	\$ 193,035	38.61%
Appropriations:				
Sheriff Special Operations	\$ 500,000	\$ 500,000	\$ 126,452	25.29%
TOTAL APPROPRIATIONS	\$ 500,000	\$ 500,000	\$ 126,452	25.29%
Estimated Fund Balance December 31	\$ 302,209	\$ 302,209		
Estimated Fund Balance as of Report Date			\$ 868,462	

YTD financial report 2012 gwinnettcouy

SHERIFF SPECIAL STATE FUND (067)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 163,930	\$ 163,930	\$ 163,930	
Revenues:				
Investment Income	\$ 50	\$ 50	\$ 40	80.00%
Total Revenues without Use of Fund Balance	50	50	40	80.00%
Use of Fund Balance	99,950	99,950	-	0.00%
TOTAL REVENUES	\$ 100,000	\$ 100,000	\$ 40	0.04%
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 100,000	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 100,000	\$ 100,000	\$ -	0.00%
Estimated Fund Balance December 31	\$ 63,980	\$ 63,980		
Estimated Fund Balance as of Report Date			\$ 163,970	

YTD financial report 2012 gwinnettcountry

E-911 FUND (095)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 34,731,227	\$ 34,731,227	\$ 34,731,227	
Revenues:				
Charges for Services	\$ 12,552,079	\$ 12,552,079	\$ 3,673,227	29.26%
Investment Income	137,656	137,656	63,168	45.89%
Miscellaneous	-	-	2,790	-
Total Revenues without Use of Fund Balance	12,689,735	12,689,735	3,739,185	29.47%
Use of Fund Balance	4,129,457	6,739,063	-	0.00%
TOTAL REVENUES	<u>\$ 16,819,192</u>	<u>\$ 19,428,798</u>	<u>\$ 3,739,185</u>	19.25%
Appropriations:				
911 Operations	\$ 16,819,192	\$ 19,428,798	\$ 4,321,030	22.24%
TOTAL APPROPRIATIONS	<u>\$ 16,819,192</u>	<u>\$ 19,428,798</u>	<u>\$ 4,321,030</u>	22.24%
Estimated Fund Balance December 31	\$ 30,601,770	\$ 27,992,164		
Estimated Fund Balance as of Report Date			\$ 34,149,382	

YTD financial report 2012 gwinnettcountry

STADIUM FUND (055)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 841,730	\$ 841,730	\$ 841,730	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 141,673	18.89%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	941,052	941,052	125,000	13.28%
Investment Income	140	140	-	0.00%
Total Revenues without Use of Fund Balance	2,091,192	2,091,192	666,673	31.88%
Use of Fund Balance	71,650	71,650	-	0.00%
TOTAL REVENUES	\$ 2,162,842	\$ 2,162,842	\$ 666,673	30.82%
Appropriations:				
Stadium Debt	\$ 2,162,842	\$ 2,162,842	\$ 1,067,787	49.37%
TOTAL APPROPRIATIONS	\$ 2,162,842	\$ 2,162,842	\$ 1,067,787	49.37%
Estimated Fund Balance December 31	\$ 770,080	\$ 770,080		
Estimated Fund Balance as of Report Date			\$ 440,616	

YTD financial report 2012 gwinnettcountry

TOURISM FUND (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State Law which includes debt service payments for the Gwinnett Center and parking facility. Hotel-Motel taxes are 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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 6,917,941	\$ 6,917,941	\$ 6,917,941	
Revenues:				
Taxes	\$ 6,409,430	\$ 6,409,430	\$ 1,371,470	21.40%
Charges for Services	350	350	-	0.00%
Investment Income	800	800	6,478	809.75%
Total Revenues without Use of Fund Balance	6,410,580	6,410,580	1,377,948	21.49%
Use of Fund Balance	576,947	576,947	-	0.00%
TOTAL REVENUES	\$ 6,987,527	\$ 6,987,527	\$ 1,377,948	19.72%
Appropriations:				
Tourism	\$ 2,038,272	\$ 2,038,272	\$ 972,514	47.71%
Gwinnett Center Debt	4,949,255	4,949,255	1,399,628	28.28%
TOTAL APPROPRIATIONS	\$ 6,987,527	\$ 6,987,527	\$ 2,372,142	33.95%
Estimated Fund Balance December 31	\$ 6,340,994	\$ 6,340,994		
Estimated Fund Balance as of Report Date			\$ 5,923,747	

YTD financial report 2012 gwinnettcouy

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Fund Balance January 1	\$ 60,308	\$ 60,308	\$ 60,308	
Revenues:				
Licenses and Permits	\$ 27,000	\$ 27,000	\$ 2,000	7.41%
Investment Income	10	10	-	0.00%
Total Revenues without Use of Fund Balance	27,010	27,010	2,000	7.40%
Use of Fund Balance	3,600	3,600	-	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%
Estimated Fund Balance December 31	\$ 56,708	\$ 56,708		
Estimated Fund Balance as of Report Date			\$ 62,308	

YTD financial report 2012 gwinnettcountry

AIRPORT OPERATING FUND (520)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 401,385	\$ 401,385	\$ 401,385	
Revenues:				
Charges for Services	\$ 105,000	\$ 105,000	\$ 44,945	42.80%
Investment Income	105	105	-	0.00%
Miscellaneous	721,250	721,250	238,563	33.08%
Total Revenues without Use of Net Assets	826,355	826,355	283,508	34.31%
Use of Net Assets	12,473	12,473	-	0.00%
TOTAL REVENUES	\$ 838,828	\$ 838,828	\$ 283,508	33.80%
Appropriations:				
Transportation	\$ 838,828	\$ 838,828	\$ 209,855	25.02%
TOTAL APPROPRIATIONS	\$ 838,828	\$ 838,828	\$ 209,855	25.02%
Estimated Net Assets December 31	\$ 388,912	\$ 388,912		
Estimated Net Assets as of Report Date			\$ 475,038	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 329,706	\$ 329,706	\$ 329,706	
Revenues:				
Charges for Services	\$ 4,272,270	\$ 4,272,270	\$ 1,440,503	33.72%
Investment Income	6,157	6,157	1,330	21.60%
Miscellaneous	274,000	274,000	12,782	4.66%
Other Financing Sources	3,200,000	3,200,000	1,066,667	33.33%
TOTAL REVENUES	\$ 7,752,427	\$ 7,752,427	\$ 2,521,282	32.52%
Appropriations:				
Financial Services	\$ 67,332	\$ 67,332	\$ 22,332	33.17%
Transportation	7,685,095	7,685,095	1,764,447	22.96%
TOTAL APPROPRIATIONS	\$ 7,752,427	\$ 7,752,427	\$ 1,786,779	23.05%
Estimated Net Assets December 31	\$ 329,706	\$ 329,706		
Estimated Net Assets as of Report Date			\$ 1,064,209	

YTD financial report 2012 gwinnettcountry

SOLID WASTE OPERATING FUND (595)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 4,281,779	\$ 4,281,779	\$ 4,281,779	
Revenues:				
Taxes (Non-exclusive Franchise Fees)	\$ 125,207	\$ 125,207	\$ 56,482	45.11%
Charges for Services	41,477,630	41,477,630	14,393,149	34.70%
Investment Income	101,461	101,461	115,117	113.46%
Miscellaneous	4,050	4,050	1,023	25.26%
TOTAL REVENUES	\$ 41,708,348	\$ 41,708,348	\$ 14,565,771	34.92%
Appropriations:				
Financial Services	\$ 40,773,147	\$ 40,773,147	\$ 10,056,024	24.66%
Total Appropriations without Working Capital Reserve	40,773,147	40,773,147	10,056,024	24.66%
Working Capital Reserve	935,201	935,201	-	0.00%
TOTAL APPROPRIATIONS	\$ 41,708,348	\$ 41,708,348	\$ 10,056,024	24.11%
Estimated Net Assets December 31	\$ 5,216,980	\$ 5,216,980		
Estimated Net Assets as of Report Date			\$ 8,791,526	

YTD financial report 2012 gwinnettcouy

STORMWATER OPERATING FUND (590)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 6,102,372	\$ 6,102,372	\$ 6,102,372	
Revenues:				
Charges for Services	\$ 30,347,810	\$ 30,347,810	\$ 578,284	1.91%
Investment Income	10,708	10,708	6,190	57.81%
Miscellaneous	250	250	7,363	2945.20%
Total Revenues without Use of Net Assets	\$ 30,358,768	\$ 30,358,768	\$ 591,837	1.95%
Use of Net Assets	65,764	-	-	-
TOTAL REVENUES	\$ 30,424,532	\$ 30,358,768	\$ 591,837	1.95%
Appropriations:				
Planning and Development	\$ 416,520	\$ 416,520	\$ 132,049	31.70%
Water Resources*	30,008,012	29,813,317	8,890,138	29.82%
Total Appropriations without Working Capital Reserve	30,424,532	30,229,837	9,022,187	29.85%
Working Capital Reserve	-	128,931	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,424,532	\$ 30,358,768	\$ 9,022,187	29.72%
Estimated Net Assets December 31	\$ 6,036,608	\$ 6,231,303		
Estimated Net Deficit as of Report Date			\$ (2,327,978)	

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

YTD financial report 2012 gwinnettcouuty

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 14,945,346	\$ 14,945,346	\$ 14,945,346	
Revenues:				
Charges for Services	\$ 273,666,000	\$ 273,666,000	\$ 74,961,887	27.39%
Investment Income	47,599	47,599	19,242	40.43%
Contributions and Donations	5,590,000	5,590,000	3,846,732	68.81%
Miscellaneous	700,000	700,000	1,035,223	147.89%
TOTAL REVENUES	\$ 280,003,599	\$ 280,003,599	\$ 79,863,084	28.52%
Appropriations:				
Planning and Development	\$ 1,182,525	\$ 1,135,978	\$ 344,223	30.30%
Water Resources*	276,253,106	275,644,210	81,920,732	29.72%
Total Appropriations without Working Capital Reserve	277,435,631	276,780,188	82,264,955	29.72%
Working Capital Reserve	2,567,968	3,223,411	-	0.00%
TOTAL APPROPRIATIONS	\$ 280,003,599	\$ 280,003,599	\$ 82,264,955	29.38%
Estimated Net Assets December 31	\$ 17,513,314	\$ 18,168,757		
Estimated Net Assets as of Report Date			\$ 12,543,475	

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

YTD financial report 2012 gwinnettcountry

AUTO LIABILITY FUND (606)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 2,340,919	\$ 2,340,919	\$ 2,340,919	
Revenues:				
Charges for Services	\$ 800,000	\$ 800,000	\$ 266,667	33.33%
Investment Income	2,464	2,464	363	14.73%
Total Revenues without Use of Net Assets	802,464	802,464	267,030	33.28%
Use of Net Assets	47,267	47,267	-	0.00%
TOTAL REVENUES	\$ 849,731	\$ 849,731	\$ 267,030	31.43%
Appropriations:				
Financial Services	\$ 849,731	\$ 849,731	\$ 121,566	14.31%
TOTAL APPROPRIATIONS	\$ 849,731	\$ 849,731	\$ 121,566	14.31%
Estimated Net Assets December 31	\$ 2,293,652	\$ 2,293,652		
Estimated Net Assets as of Report Date			\$ 2,486,383	

YTD financial report 2012 gwinnettcouy

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 879,407	\$ 879,407	\$ 879,407	
Revenues:				
Charges for Services	\$ 5,625,151	\$ 5,641,901	\$ 1,856,628	32.91%
Investment Income	500	500	-	0.00%
Miscellaneous	237,460	237,460	334,709	140.95%
Total Revenues without Use of Net Assets	5,863,111	5,879,861	2,191,337	37.27%
Use of Net Assets	74,017	48,488	-	0.00%
TOTAL REVENUES	\$ 5,937,128	\$ 5,928,349	\$ 2,191,337	36.96%
Appropriations:				
Support Services	\$ 5,937,128	\$ 5,928,349	\$ 1,655,409	27.92%
TOTAL APPROPRIATIONS	\$ 5,937,128	\$ 5,928,349	\$ 1,655,409	27.92%
 Estimated Net Assets December 31	 \$ 805,390	 \$ 830,919		
 Estimated Net Assets as of Report Date			 \$ 1,415,335	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 26,666,854	\$ 26,666,854	\$ 26,666,854	
Revenues:				
Charges for Services	\$ 38,857,754	\$ 38,857,754	\$ 11,796,866	30.36%
Investment Income	150,566	150,566	64,206	42.64%
Miscellaneous	-	-	28,858	-
Total Revenues without Use of Net Assets	39,008,320	39,008,320	11,889,930	30.48%
Use of Net Assets	4,622,151	4,622,151	-	0.00%
TOTAL REVENUES	\$ 43,630,471	\$ 43,630,471	\$ 11,889,930	27.25%
Appropriations:				
Human Resources	\$ 43,630,471	\$ 43,630,471	\$ 13,880,320	31.81%
TOTAL APPROPRIATIONS	\$ 43,630,471	\$ 43,630,471	\$ 13,880,320	31.81%
Estimated Net Assets December 31	\$ 22,044,703	\$ 22,044,703		
Estimated Net Assets as of Report Date			\$ 24,676,464	

YTD financial report 2012 gwinnettcouy

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 17,579,861	\$ 17,579,861	\$ 17,579,861	
Revenues:				
Charges for Services	\$ 3,365,000	\$ 3,365,000	\$ 1,121,667	33.33%
Investment Income	54,778	54,778	14,319	26.14%
Miscellaneous	4,000	4,000	2,492	62.30%
Total Revenues without Use of Net Assets	3,423,778	3,423,778	1,138,478	33.25%
Use of Net Assets	3,490,662	3,490,662	-	0.00%
TOTAL REVENUES	\$ 6,914,440	\$ 6,914,440	\$ 1,138,478	16.47%
Appropriations:				
Financial Services	\$ 6,914,440	\$ 6,914,440	\$ 3,343,442	48.35%
TOTAL APPROPRIATIONS	\$ 6,914,440	\$ 6,914,440	\$ 3,343,442	48.35%
Estimated Net Assets December 31	\$ 14,089,199	\$ 14,089,199		
Estimated Net Assets as of Report Date			\$ 15,374,897	

YTD financial report 2012 gwinnettcountry

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 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ 10,442,446	\$ 10,442,446	\$ 10,442,446	
Revenues:				
Charges for Services	\$ 1,850,000	\$ 1,850,000	\$ 616,667	33.33%
Investment Income	44,980	44,980	11,655	25.91%
Total Revenues without Use of Net Assets	1,894,980	1,894,980	628,322	33.16%
Use of Net Assets	2,339,895	2,339,895	-	0.00%
TOTAL REVENUES	\$ 4,234,875	\$ 4,234,875	\$ 628,322	14.84%
Appropriations:				
Human Resources	\$ 4,234,875	\$ 4,234,875	\$ 1,044,005	24.65%
TOTAL APPROPRIATIONS	\$ 4,234,875	\$ 4,234,875	\$ 1,044,005	24.65%
Estimated Net Assets December 31	\$ 8,102,551	\$ 8,102,551		
Estimated Net Assets as of Report Date			\$ 10,026,763	

YTD financial report 2012 gwinnettcouy

ADMINISTRATIVE SUPPORT FUND (665)

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

	2012 Adopted Budget	Current Annual Budget as of 4/30/2012	Actuals YTD as of 4/30/2012	% Actual to Annual Total
Estimated Net Assets January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ 51,344,318	\$ 51,344,318	\$ 17,131,002	33.36%
Miscellaneous	1,707,496	1,716,496	580,808	33.84%
TOTAL REVENUES	\$ 53,051,814	\$ 53,060,814	\$ 17,711,810	33.38%
Appropriations:				
County Administration	\$ 4,309,507	\$ 4,309,507	\$ 1,219,731	28.30%
Financial Services	7,414,511	7,261,573	2,233,746	30.76%
Human Resources	3,101,009	3,101,009	826,803	26.66%
Information Technology	26,778,556	26,472,094	11,980,564	45.26%
Law	1,906,333	1,906,333	501,780	26.32%
Support Services	8,694,394	8,597,655	2,245,514	26.12%
Non-Departmental:				
Other Miscellaneous	500,000	495,000	34,036	6.88%
Court Reporters	-	5,000	-	0.00%
OPEB Transfer - Insurance and Claims	-	6,824	-	0.00%
Compensation Reserve	297,504	297,504	-	0.00%
Contingency	50,000	50,000	-	0.00%
Total Non-Departmental	847,504	854,328	34,036	3.98%
Total Appropriations without Working Capital Reserve	53,051,814	52,502,499	19,042,174	36.27%
Working Capital Reserve	-	558,315	-	0.00%
TOTAL APPROPRIATIONS	\$ 53,051,814	\$ 53,060,814	\$ 19,042,174	35.89%
Estimated Net Assets December 31	\$ -	\$ 558,315		
Estimated Net Deficit as of Report Date			\$ (1,330,364)	

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

As of 4/30/2012

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Inmate Medical Reserve	\$ (77,315)	Transferred to Corrections
	(30,838)	Transferred to Police
	(590,996)	Transferred to Sheriff
<i>Subtotal</i>	(699,149)	
Indigent Defense Reserve	(20,700)	Transferred to Probate Court
	(1,901,300)	Transferred to Judiciary
	(24,500)	Transferred to Recorder's Court
	(259,500)	Transferred to Juvenile
<i>Subtotal</i>	(2,206,000)	
Court Reporters Reserve	(94,600)	Transferred to Juvenile Court
	(821,600)	Transferred to Judiciary
	(10,200)	Transferred to Solicitor General
<i>Subtotal</i>	(926,400)	
Court Interpreters Reserve	(35,600)	Transferred to Juvenile
	(31,371)	Transferred to Recorder's Court
	(195,100)	Transferred to Judiciary
	(1,400)	Transferred to Probate Court
<i>Subtotal</i>	(263,471)	
Total Non-Departmental Transfers	\$ (4,095,020)	
<i>To:</i>		
Corrections	\$ 77,315	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	77,315	
Police	30,838	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	30,838	
Juvenile Court	35,600	Transferred from Court Interpreters Reserve
	94,600	Transferred from Court Reporters Reserve
	259,500	Transferred from Indigent Defense
<i>Subtotal</i>	389,700	
Sheriff	590,996	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	590,996	
Judiciary	195,100	Transferred from Court Interpreters Reserve
	821,600	Transferred from Court Reporters Reserve
	1,901,300	Transferred from Indigent Defense
<i>Subtotal</i>	2,918,000	
Recorder's Court	31,371	Transferred from Court Interpreters Reserve
	24,500	Transferred from Indigent Defense
<i>Subtotal</i>	55,871	
Probate Court	20,700	Transferred from Indigent Defense
	1,400	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	22,100	
Solicitor General	10,200	Transferred from Court Reporters Reserve
	10,200	
Total Transfers From Non-Departmental Reserves	\$ 4,095,020	

INTER-FUND TRANSFERS - ALL FUNDS

As of 4/30/2012

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 165,000	\$ -	\$ -	\$ 6,165,000
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
Capital Projects (300-318)		1,032,873	240,000	1,769,480	3,600				32,000		3,077,953
Capital Vehicle/Fleet Equipment (305)	6,875,024	163,236							16,270	98,892	7,153,422
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
	\$ 11,132,006	\$ 1,196,109	\$ 240,000	\$ 1,769,480	\$ 3,600	\$ 6,000,000	\$ 19,517,000	\$ 72,465,000	\$ 48,270	\$ 98,892	\$ 112,470,357

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ 55,000	\$ -	\$ -	\$ 6,055,000
Loganville EMS (103)	820,000										820,000
Crime Victims Assistance (075)	36,732										36,732
Local Transit Operating (515)	1,066,666										1,066,666
Capital Projects (300-318)		344,291	240,000						10,667		594,958
Capital Vehicle/Fleet Equipment (305)	2,291,674	54,412							5,423	32,964	2,384,473
Miscellaneous Grants (200-250G)	14,847										14,847
Renewal & Extension - Stormwater							6,505,667				6,505,667
Renewal & Extension - Water & Sewer								24,100,000			24,100,000
	\$ 4,229,919	\$ 398,703	\$ 240,000	\$ -	\$ -	\$ 6,000,000	\$ 6,505,667	\$ 24,155,000	\$ 16,090	\$ 32,964	\$ 41,578,343

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 4/30/2012

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - April	Difference (Amount Transferred)	Description
General Fund (001)				
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.
Charges for Services	48,350,120	48,350,120	-	GCID 20120257 Lease agreement with XCell Towers \$6,750. GCID 20120338 amendment to correct GCID 20120257 (\$6,750).
Miscellaneous	1,550,764	1,573,282	22,518	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)
Use of Fund Balance	-	10,080,444	10,080,444	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 (\$814,996). GCID 20120249 add't intake of auto broker fees (\$3,000) and zoning certification fee change (\$5,000). 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).
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>			8,749,503	
Loganville EMS Fund (103)				
Other Financing Sources	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
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. GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting.
Use of Fund Balance	749,858	749,882	24	GCID 20110242 approval to execute 90 day job vacancy \$24.
<i>Subtotal</i>			1,849	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - April	Difference (Amount Transferred)	Description
E-911 Fund (095)				
Use of Fund Balance	4,129,457	6,739,063	2,609,606	GCID 2011097 to renew maintenance contract on 800 MHZ radio system.\$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$80,394). GCID 20120152 Special District Settlement \$2,500,000.
<i>Subtotal</i>			2,609,606	
StormWater Operating Fund (590)				
Use of Net Assets	65,764		(65,764)	GCID 20110242 approval to execute 90 day job vacancy (\$65,764).
<i>Subtotal</i>			(65,764)	
Fleet Management Fund (610)				
Charges for Services	5,625,151	5,641,901	16,750	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.
Use of Net Assets	74,017	48,488	(25,529)	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).
<i>Subtotal</i>			(8,779)	
Administrative Support Fund				
Miscellaneous	1,707,496	1,716,496	9,000	GCID 20120169 Lease agreement with Davis Broadcasting of Atlanta to locate site equipment on County owned tower \$9,000.
<i>Subtotal</i>			9,000	
Total Revenue Budget Adjustments			\$ 12,115,415	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 4/30/2012

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - April	Difference (Amount Transferred)	Description
General Fund (001)				
Transportation	\$ 16,681,486	\$ 16,451,940	\$ (229,546)	GCID 20110242 approval to execute 90 day job vacancy (\$229,546).
Planning & Development	8,186,646	8,088,411	(98,235)	GCID 20110242 approval to execute 90 day job vacancy (\$98,235).
Police Services	89,156,202	88,551,510	(604,692)	GCID 20110242 approval to execute 90 day job vacancy (\$641,848). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$30,838 transferred from non-departmental, see non-departmental transfer schedule.
Corrections	13,107,435	13,085,226	(22,209)	\$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$99,524).
Fire and Emergency Services	79,703,048	78,356,355	(1,346,693)	GCID 20110242 approval to execute 90 day job vacancy (\$1,346,693).
Community Services	5,636,793	5,606,306	(30,487)	GCID 20110242 approval to execute 90 day job vacancy (\$30,487).
Community Services - Elections	6,327,282	6,317,823	(9,459)	GCID 20110242 approval to execute 90 day job vacancy (\$9,459).
Juvenile Court	5,764,141	6,153,841	389,700	\$389,700 transferred from non-departmental, see non-departmental transfer schedule.
Sheriff	70,311,887	70,902,883	590,996	\$590,996 transferred from non-departmental, see non-departmental transfer schedule.
Judiciary	14,104,254	17,022,254	2,918,000	\$2,918,000 transferred from non-departmental, see non-departmental transfer schedule.
Recorder's Court	1,568,289	1,624,160	55,871	\$55,871 transferred from non-departmental, see non-departmental transfer schedule.
Probate Court	1,903,737	1,925,837	22,100	\$22,100 transferred from non-departmental, see non-departmental transfer schedule.
Solicitor General	4,261,655	4,271,855	10,200	\$10,200 transferred from non-departmental, see non-departmental transfer schedule.
Inmate Medical Reserve	1,700,000	1,000,851	(699,149)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$699,149).
Contribution to Loganville EMS	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
Other Post Employee Benefit Reserve	3,000,000	3,043,337	43,337	GCID 20110242 approval to execute 90 day job vacancy \$43,337.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - April	Difference (Amount Transferred)	Description
Indigent Defense Reserve	5,972,599	3,766,599	(2,206,000)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$2,206,000).
Court Reporters Reserve	1,894,074	967,674	(926,400)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$926,400).
Court Interpreters Reserve	564,208	300,737	(263,471)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$263,471).
Other Governmental Agencies	-	10,335,640	10,335,640	GCID 20120152 2012 Special District Settlement \$10,335,640.
<i>Subtotal</i>			8,749,503	
Recreation Fund(10)				
Community Services	28,511,528	28,358,886	(152,642)	GCID 20110242 approval to execute 90 day job vacancy (\$152,642).
Contribution to Fund Balance	64,533	217,175	152,642	GCID 20110242 approval to execute 90 day job vacancy \$152,642.
<i>Subtotal</i>			-	
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	
Street Lighting Fund (002)				
Transportation	6,918,830	6,920,679	1,849	GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting district \$1,849.
<i>Subtotal</i>			1,849	
E-911 Fund (095)				
Police Services	16,819,192	19,428,798	2,609,606	GCID 20110242 approval to execute 90 day job vacancy (\$80,394). GCID2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20120152 2012 Special District Settlement \$2,500,000.
<i>Subtotal</i>			2,609,606	
Stormwater Operating Fund (590)				
Water Resources	30,008,012	29,813,317	(194,695)	GCID 20110242 approval to execute 90 day job vacancy (\$194,695).
Working Capital Reserve	-	128,931	128,931	GCID 20110242 approval to execute 90 day job vacancy \$128,931.
<i>Subtotal</i>			(65,764)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - April	Difference (Amount Transferred)	Description
Water and Sewer Operating Fund (501)				
Planning & Development	1,182,525	1,135,978	(46,547)	GCID 20110242 approval to execute 90 day job vacancy (\$46,547).
Water Resources	276,253,106	275,644,210	(608,896)	GCID 20110242 approval to execute 90 day job vacancy (\$608,896).
Working Capital Reserve	2,567,968	3,223,411	655,443	GCID 20110242 approval to execute 90 day job vacancy \$655,443.
<i>Subtotal</i>			-	
Fleet Management Fund (610)				
Support Services	5,937,128	5,928,349	(8,779)	GCID 20110242 approval to execute 90 day job vacancy (\$8,779).
<i>Subtotal</i>			(8,779)	
Administrative Support Fund (665)				
Financial Services	7,414,511	7,261,573	(152,938)	GCID 20110242 approval to execute 90 day job vacancy (\$152,938).
Information Technology	26,778,556	26,472,094	(306,462)	GCID 20110242 approval to execute 90 day job vacancy (\$116,462). GCID2011097 to renew maintenance contract on 800 MHZ radio system (\$190,000).
Support Services	8,694,394	8,597,655	(96,739)	GCID 20110242 approval to execute 90 day job vacancy (\$96,739).
OPEB Transfer - Insurance and Claims	-	6,824	6,824	GCID 20110242 approval to execute 90 day job vacancy \$6,824.
Working Capital Reserve	-	558,315	558,315	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy \$368,315.
<i>Subtotal</i>			9,000	
Total Appropriation Budget Adjustments			\$ 12,115,415	

4/13/12 through 5/11/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL004-12	Property for Sale 3201 Cross Road and 3267 SR 324 (Gravel Springs Road)	DOSS	Revenue	\$114,150.00	5/17/2012
BL008-12	Old Norcross Stream Restoration and Wetland Mitigation Bank project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,000,000.00	1/31/2012
BL013-12	Purchase of Janitorial Supplies on an Annual Contract	Corrections Sheriff Police DWR DOCS DOSS Fire	Various	\$261,591.76	2/17/2012
BL022-12	Commercial Waste Hauling on an Annual Contract	DOCS	105 Recreation Fund	\$120,000.00	4/13/2012
BL029-12	Provision of Locating, Inspecting, Maintenance, Etc. of Valves on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$2,000,000.00	3/15/2012
BL032-12	Lanier Filter Plant Backwash Pump Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$2,150,000.00	3/29/2012
BL033-12	Crooked Creek WRF Improvements, CP-2	DWR	504 Water & Sewer Renewal & Extension Fund	\$8,000,000.00	4/19/2012
BL034-12	Purchase of Field Service Uniforms on an Annual Contract	DWR DOCS DOT DOSS	001 General Fund 105 Recreation Fund 501 Water and Sewer Operating Fund 520 Airport Operating Fund 590 Stormwater Operating 665 Administrative Support Fund	\$94,843.00	3/12/2012
BL037-12	Purchase of Ready Mix Concrete on an Annual Contract	DWR	590 Stormwater Operating Fund	\$100,000.00	4/6/2012
BL038-12	Chesser Williams House Relocation and Stabilization	DOCS	317 2005 SPLOST Fund	\$200,000.00	4/5/2012

*Subject to appropriation of funds.

4/13/12 through 5/11/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL039-12	Environmental & Heritage Center Improvements	DOCS	317 2005 SPLOST Fund	\$2,000,000.00	4/10/2012
BL041-12	Purchase of Printers and all Accessories used for issuing Electronic Citations on an Annual Contract	I/TS	318 2009 SPLOST Fund	\$1,210,000.00	4/19/2012
BL042-12	Club Drive (Cruse Road to Rolling Ridge Drive) Pedestrian Improvements	DOT	318 2009 SPLOST Fund	\$651,000.00	4/19/2012
BL043-12	Lee Farm Barn Relocation	DOCS	318 2009 SPLOST Fund	\$200,000.00	4/30/2012
BL044-12	Property for Sale 1.873 +/- acres of land with a house – 705 Alcovy Forest Drive	DOSS	Revenue	\$89,100.00	5/17/2012
BL045-12	Patterson Road Pump Station Generator Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$742,000.00	5/8/2012
BL046-12	Purchase of Milk, Milk Products and Frozen Snacks on an annual Contract	DOCS Sheriff Corrections	001 General Fund	\$350,000.00	5/1/2012
BL047-12	Purchase Duty and Training Ammunition on an Annual Contract	Police	001 General Fund	\$180,000.00	Postponed
BL048-12	Purchase of Liquid Oxygen and Liquid Nitrogen on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$325,000.00	5/10/2012
BL049-12	Pump Station Generators Project - Phase II	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,193,000.00	5/22/2012
BL050-12	Automated Traffic Management Systems/Intelligent Transportation Systems (ATMS/ITS) Annistown Road (S.R. 124 - U.S. 78) Installation Project	DOT	318 2009 SPLOST Fund	\$776,809.00	5/3/2012
BL051-12	Automated Traffic Management Systems/Intelligent Transportation Systems (ATMS/ITS) S.R. 20 (S.R. 124 - Cooper Road/Ozora Road) Installation Project	DOT	318 2009 SPLOST Fund	\$800,766.00	5/3/2012
BL052-12	Pleasant Hill Road (I-85 Interchange) Bridge Improvements Project	DOT	318 2009 SPLOST Fund	\$3,875,000.00	5/15/2012

*Subject to appropriation of funds.

4/13/12 through 5/11/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL053-12	Webb Gin House Road at Bennett Road and Grayson Parkway at Pinehurst Road Intersection Improvements Project	DOT	318 2009 SPLOST Fund	\$880,125.00	5/10/2012
BL054-12	Personal Protective Safety Equipment on an Annual Contract	DOCS DWR	001 General Fund	\$150,000.00	5/2/2012
BL055-12	Jimmy Carter Boulevard at Singleton Road Pedestrian Safety Project	DOT	318 2009 SPLOST Fund	\$1,114,525.00	5/10/2012
BL056-12	Purchase of Bread on an Annual Contract	DOCS Sheriff Corrections	001 General Fund	\$233,500.00	5/9/2012
BL057-12	Cambridge Downs Sewer Pump Station Decommissioning Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$130,000.00	6/6/2012
BL058-12	Patch, Seal, and Re-stripe Parking Lots	DOSS	300-304 Capital Project Fund	\$103,000.00	5/31/2012
BL059-12	Purchase of Traffic Signal LED Modules & Pedestrian Signal Heads on an Annual Contract	DOT	300-304 Capital Project Fund	\$100,000.00	5/22/2012
BL060-12	Hermitage Plantation Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$870,000.00	6/13/2012
BL061-12	Forest Vale, Pebble Creek and Johnson Estates Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,000,000.00	6/19/2012
BL062-12	Gwinnett County Fire Station 22 Roof Replacement Project	DOSS	300-304 Capital Project Fund	\$250,000.00	6/5/2012
BL063-12	Lawrenceville Branch Library Roof Replacement	DOSS	300-304 Capital Project Fund	\$279,000.00	Postponed
BL064-12	Camp Branch Road 48" Water Main Relocation/Culvert Replacement	DWR	501 Water and Sewer Operating Fund	\$556,000.00	6/20/2012
BL065-12	East Park Place Sanitary Sewer Replacement Project	DWR	501 Water and Sewer Operating Fund	\$468,500.00	6/26/2012
BL066-12	Purchase of Firefighter Personal Protection Equipment on an Annual Contract	Fire	102 Fire/EMS Fund	\$100,000.00	5/29/2012

*Subject to appropriation of funds.

4/13/12 through 5/11/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL067-12	Property for Sale 4.88 +/- acres of land with a house – 3929 Woodward Mill Road	DOSS	Revenue	\$138,000.00	5/30/2012
BL068-12	Gwinnett County Corrections Water Heater Replacement	DOSS	300-304 Capital Project Fund	\$485,000.00	6/14/2012
BL069-12	Gwinnett County Fleet Management DEF Dispenser Installation	DOSS	300-304 Capital Project Fund	\$120,000.00	6/19/2012
BL070-12	Sale of Surplus Aeration Blowers	DWR	Revenue	TBD	6/5/2012
BL071-12	Sale of Surplus Scour Blowers	DWR	Revenue	TBD	6/5/2012
RP019-11	Provision of Fixed Mount Ruggedized Cellular Modems and Antennas	I/TS	300 Capital Project Fund	\$950,000.00	10/31/2011
RP029-11	Computer Aid Dispatch (CAD)/Automatic Vehicle Location (AVL) and Video Security Systems for Gwinnett County's Public Transit System.	DOT	516 Local Transit R&E Fund 516G Local Transit R&E Grants External	\$4,863,000.00	10/28/2011
RP033-11	Revenue Discovery and Revenue Audit Program	P&D	001 General Fund	\$200,000.00	Postponed until further notice
RP038-11	Purchase of Triple Combination Rescue Style Pumpers on an Annual Contract	Fire	317 2005 SPLOST Fund	\$480,000.00	1/18/2012
RP039-11	Gwinnett County Airport - Briscoe Field Public Private Partnership	DOT	TBD	TBD	2/8/2012
RP001-12	Provision of Landscaping Maintenance Services at Various Gwinnett County Facilities on an Annual Contract	DOSS	665 Administration Support Fund 001 General Fund	\$177,900.00	1/10/2012
RP002-12	Provision of Emergency Response Plan and Vulnerability Study	DWR	504 Water & Sewer Renewal & Extension Fund	\$150,000.00	4/5/2012
RP003-12	Provide State Lobbying and Governmental Affairs Services	DOT	TBD	\$125,000.00	4/4/2012
RP004-12	Provide Examination and Testing Services for Protective Services on an Annual Contract	HR	Various	TBD	3/19/2012
RP005-12	DWR's Consultant Demand Professional Services on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$17,000,000.00	5/24/2012

*Subject to appropriation of funds.

4/13/12 through 5/11/12
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
RP006-12	Employee Retirement Investment Advisory and Consulting Services on an Annual Contract	DOFS	TBD	TBD	4/19/2012
RP007-12	Purchase and Implementation of Kofax Capture 9 Software	I/TS	300-304 Capital Project Fund	\$300,000.00	4/18/2012
RP009-12	Provide a Dental Program for Active Employees and Retirees on an Annual Contract	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$3,400,000.00	4/27/2012
RP010-12	Provide a Vision Program for Active Employees and Retirees	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$541,000.00	5/11/2012
RP011-12	Purchase and Installation of Video Surveillance, Monitoring, and Recording Equipment	DOSS	300-304 Capital Project Fund	\$545,947.42	6/12/2012

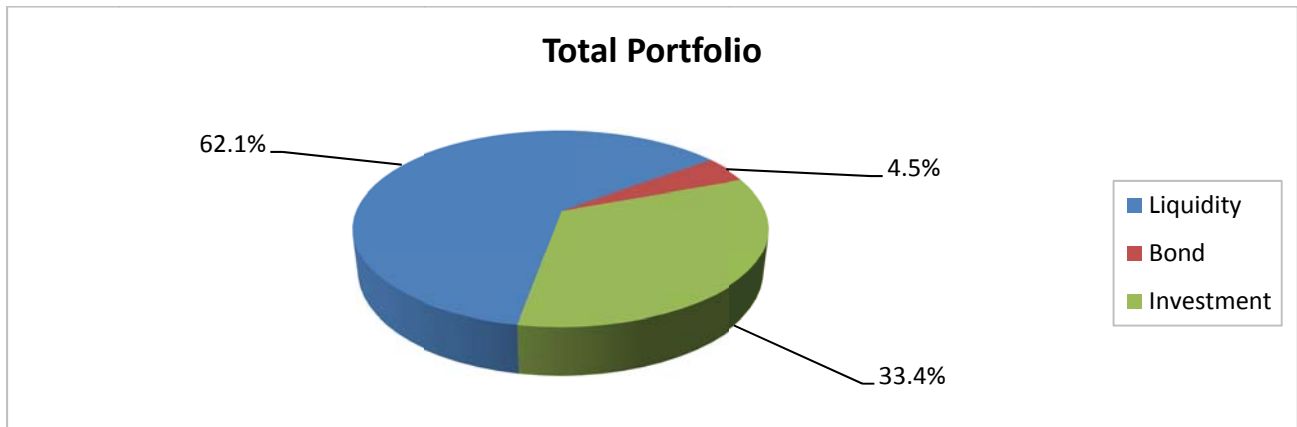
*Subject to appropriation of funds.

GWINNETT COUNTY, GEORGIA
Quarterly Investment Update as of March 31, 2012
 Page 1

Financial Position as of March 31st

Currently the County manages \$940 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 March 31, 2012 were:

Liquidity	\$584,318,970
Bond	41,959,786
<u>Investment</u>	<u>313,904,065</u>
 Total	 \$940,182,821



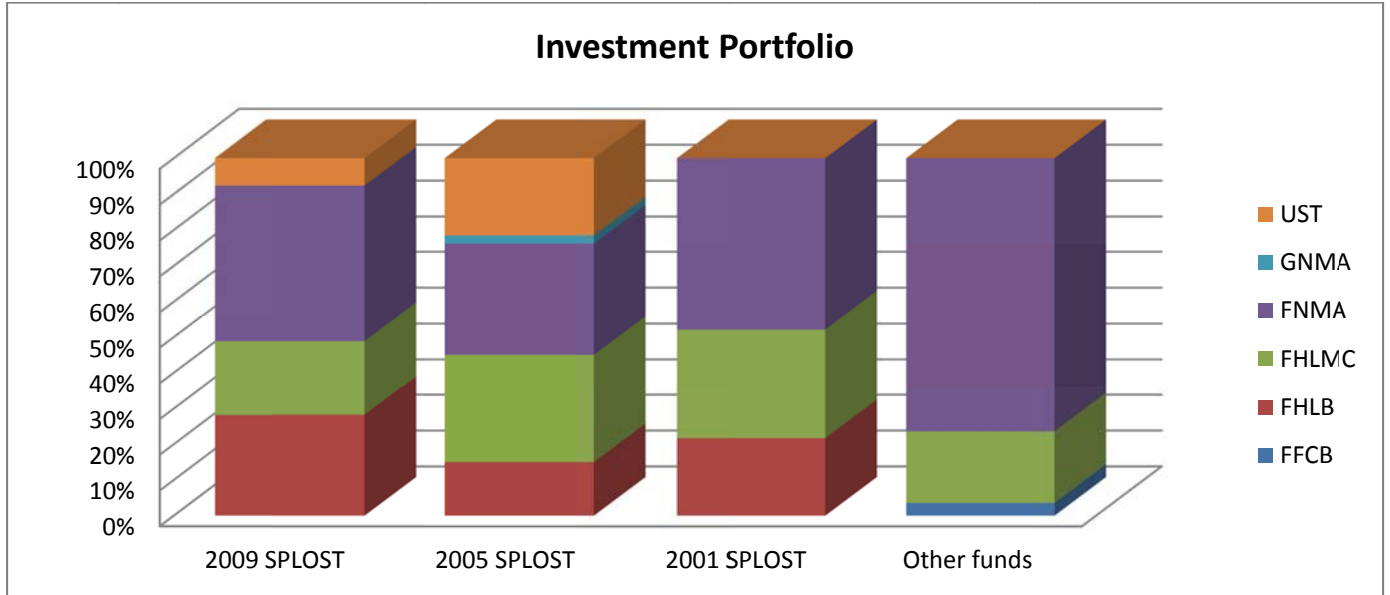
The Liquidity Portfolio currently earns about 0.2262% interest annually. Due to proactive management by staff, this rate exceeds the established benchmark by more than 0.1662% at March 31, 2012. Funds in the Liquidity Portfolio are invested with the State Local Government Investment Pool (59.6%), various CDs (18.9%), interest-bearing bank accounts (12.14%), and non-interest bearing bank accounts (9.36%).

Bond Portfolio funds are invested in the State Local Government Investment Pool (GA1) and the Bank of New York/Mellon serves as bond custodian. The investment of these funds is designated by bond covenants. The Bond Portfolio totaled \$41,959,786 at March 31, 2012.

Investment securities held for the 2001, 2005 and 2009 SPLOST Programs totaled \$206,050,065 at March 31, 2012 and comprised 65.6% of the Investment Portfolio.

As of March 31, 2012, bank and investment income earned among all funds totaled \$1,457,739, and of this total, sales tax funds earned \$789,737.

GWINNETT COUNTY, GEORGIA
Quarterly Investment Update as of March 31, 2012
 Page 2



As of March 31, 2012, the external Investment Manager (ACM) managed 2005 SPLOST funds with a total market value of \$75,540,971. Management fees totaling \$ 114,500 were paid to this Manager in 2011.

Future Actions

Although U.S. Treasury yields and interest rates on eligible federal agency securities are very low, a goal in 2012 will be to increase the percentage of funds in the Investment Portfolio allocated to federal agency and treasury securities.

GWINNETT COUNTY, GEORGIA
Quarterly Investment Update as of March 31, 2012
 Page 3

