



gwinnettcounty

Gwinnett County, Georgia
Financial Status Report
for the period ended
February 28, 2013 (unaudited)



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M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator

Maria B. Woods
Director of Financial Services

DATE: March 15, 2013

SUBJECT: Monthly Financial Report for the Period Ended February 28, 2013

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

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Non-departmental Budget Transfers Schedule	Page 48
Inter-fund Transfers – All Funds Schedule	Page 50
Budget Adjustments by Fund Schedule	Page 51
Upcoming Purchasing Solicitations Report	Page 56
Quarterly Investment Update, Quarter Ended December 31, 2012	Page 58

Executive Summary

The most notable event in the month of February was the increase in building permit revenues, an indicator of the County's possible movement toward economic recovery. Through February, building permit revenues were up nearly 43 percent over February 2012. Year-to-date revenues for building permits have not been this high since before 2008. Additionally, System Development Charges in the Water and Sewer Operating Fund are nearly \$1 million greater than this time last year. These revenues are fees paid by developers to receive access to the water and sewerage system.

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

The County continues to monitor 2012 tax collection rates and reports a 97.84 percent collection rate through the end of February. Several delinquent notices have been mailed, and tax liens have been filed for all delinquent accounts with an October 15, 2012 or November 1, 2012 due date.

The Tax Assessor's Office is currently appraising property values and plans to mail assessment notices in early April.

In national news, the failure of Congress to reach a deal on deficit reduction required President Obama to issue a sequestration order on March 1st which canceled approximately \$85 billion in Federal Government budgetary resources. As a recipient of several Department of Housing and Urban Development (HUD) grants, Gwinnett County is anticipating the effects of the budget cuts. Although it is unclear as to how long the sequestration will last and what the ultimate impact to the County will be, HUD is estimating 5 percent reductions for the current award period. Using this preliminary estimate, the County anticipates a \$296,000 reduction in HUD grant awards this year over last year.

Additionally, the County will face a reduction in Water and Sewerage Revenue Bond interest subsidies as a result of the sequestration order. The annual impact of this reduction in the federal subsidy will cost the County nearly \$50,000 in additional debt service payments. Since the subsidy was never guaranteed, the County budgeted the full debt service payment as if no interest subsidies would be received from the federal government. Therefore, this reduction in the subsidy payment will have minimal budgetary impact on the County.

The sequestration order may also impact the Gwinnett County Airport at Briscoe Field. Briscoe Field is on the Federal Aviation Administration (FAA)'s list of air traffic control towers for which funding may cease. Should the federal government discontinue funding for the tower, this would result in the potential loss of an FAA employee who oversees landings and takeoffs. Should the proposed reductions lead to closure of the tower, the impact on the local and regional economy could be significant. The County has written a letter to the FAA voicing our opposition to the Briscoe Field Air Traffic Control Tower's potential loss of funding.

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

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

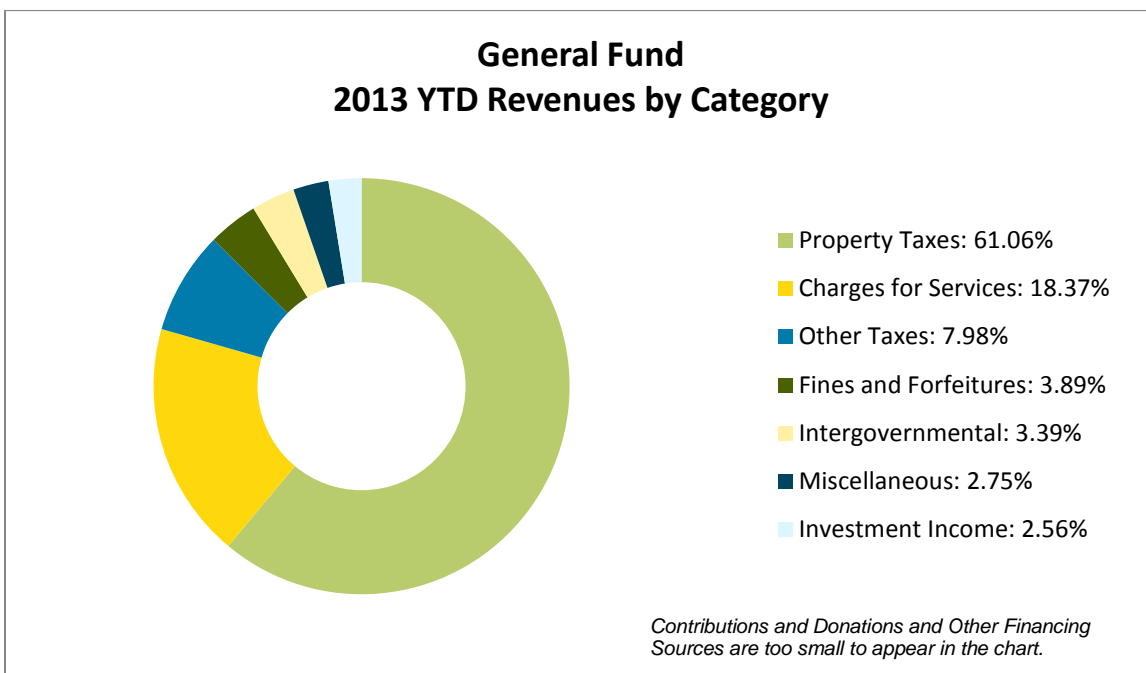
For more information on the new service districts, visit the [Gwinnett County Service Districts Explained](#) page on Gwinnett County's Web site.

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

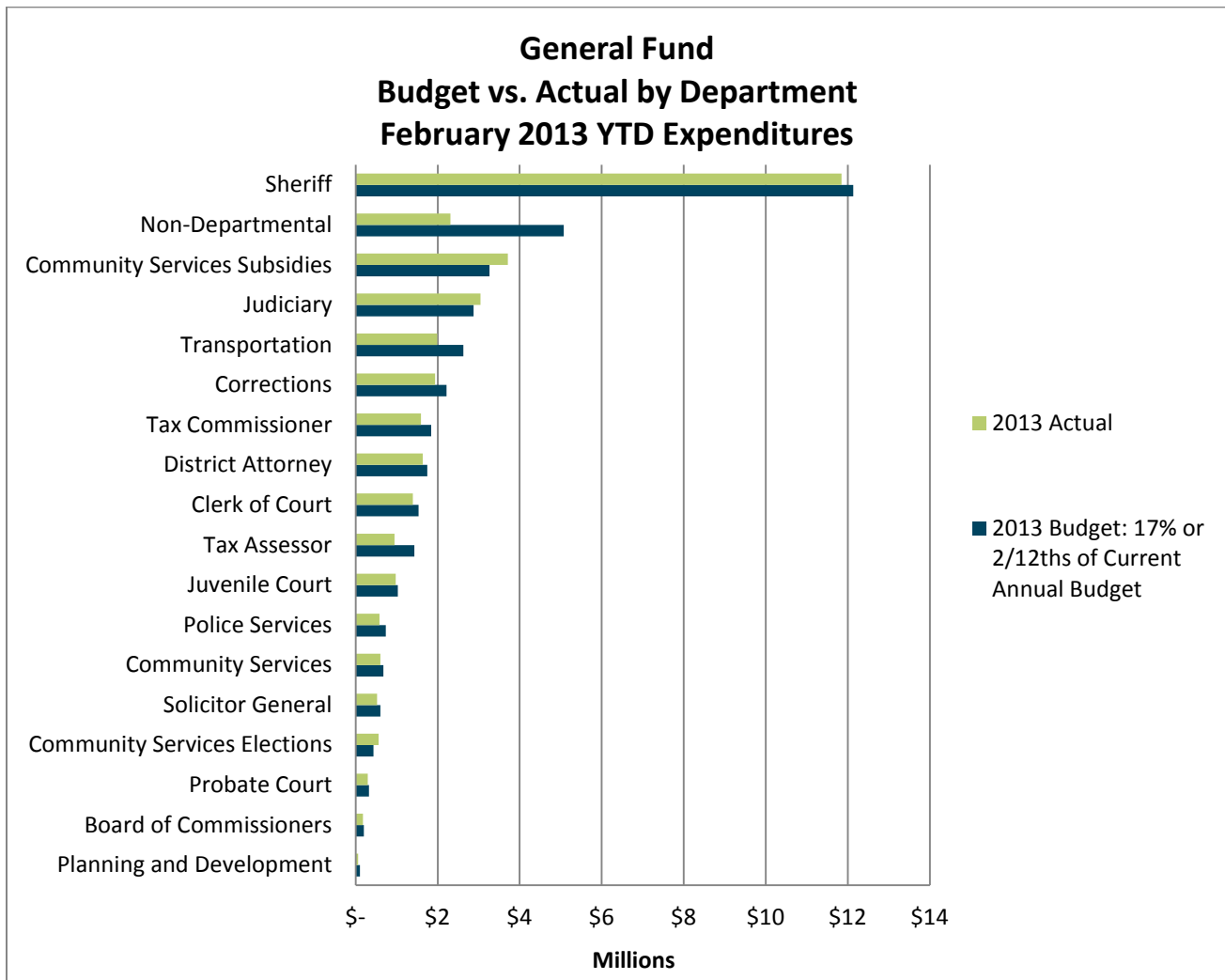
A quarterly update of the County's Investment Program for the quarter ended December 31, 2012 is provided in this report. The Investment Update summarizes the County's financial position and investment activities through December 31, 2012.

General Fund (page 11)

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



Current year motor vehicle taxes and prior year property taxes make up 61 percent of year-to-date revenues in the General Fund. Property taxes for 2013 will be billed and collected later in the year.



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

Non-departmental expenditures are amounts that are not affiliated with any department directly. They consist mainly of contributions to other funds, 800 MHz radio maintenance, various reserves, and a contingency. Non-departmental expenditures through February are significantly less than budget, which is primarily because reserves and contingencies have not been expended.

Community Services Subsidies are slightly over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services Subsidy payments are

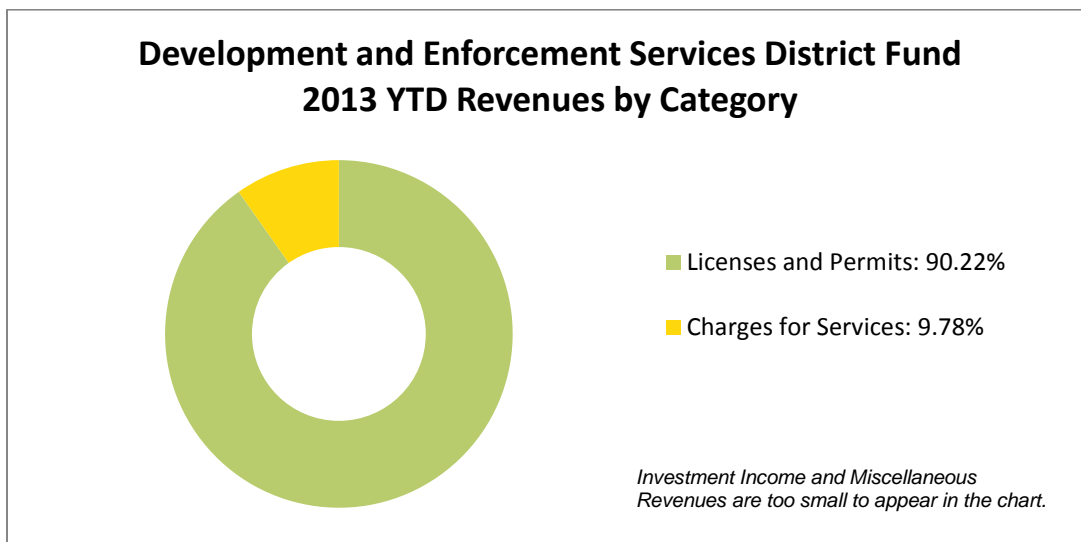
generally paid quarterly. As of the date of this report, the Atlanta Regional Commission and the Gwinnett County Public Library have received their first quarterly subsidy for 2013.

Judiciary expenditures are slightly over budget based on the percentage of the fiscal year that has lapsed. Funds are transferred from non-departmental reserves on a quarterly basis at the beginning of the quarter to cover the costs for indigent defense, court interpreter, court reporters, and prisoner medical. The result is a higher percentage of actual to budget usage.

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

Development and Enforcement Services District Fund (page 14)

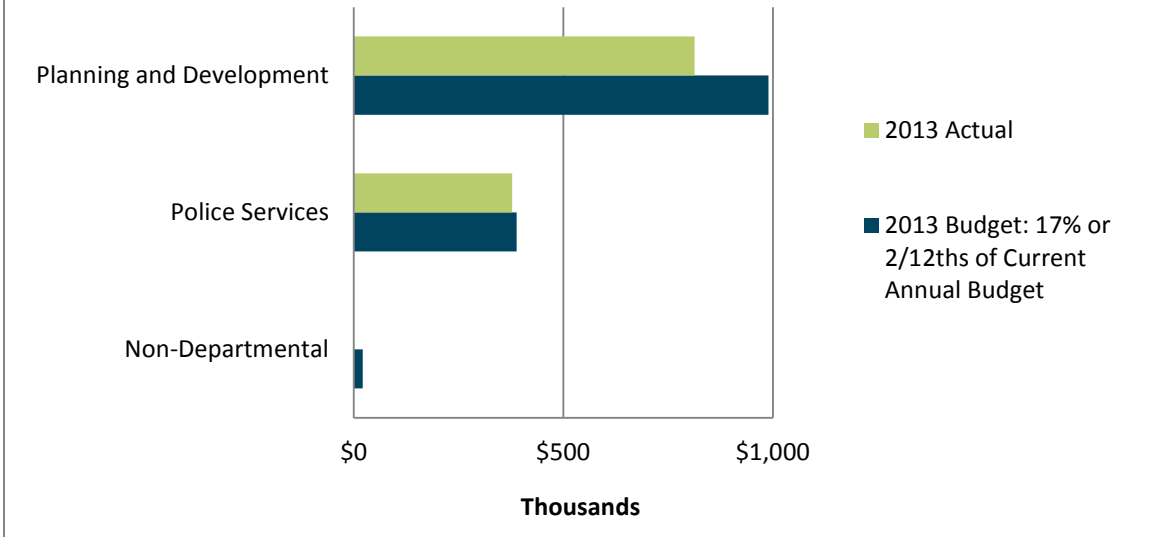
The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term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



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

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

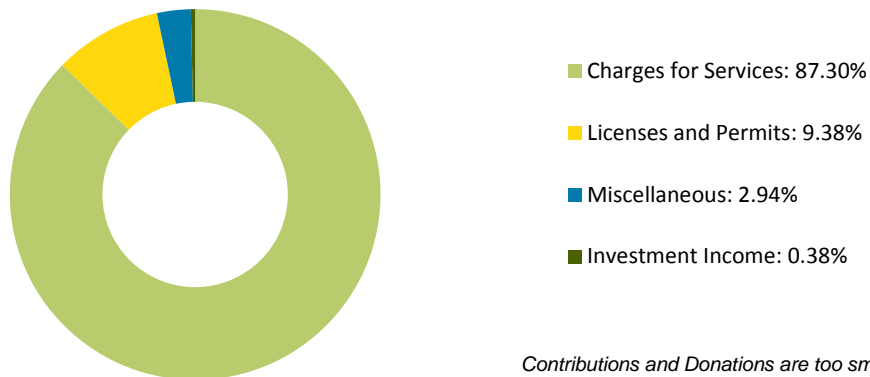
**Development and Enforcement Services District Fund
Budget vs. Actual by Department
February 2013 YTD Expenditures**



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

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

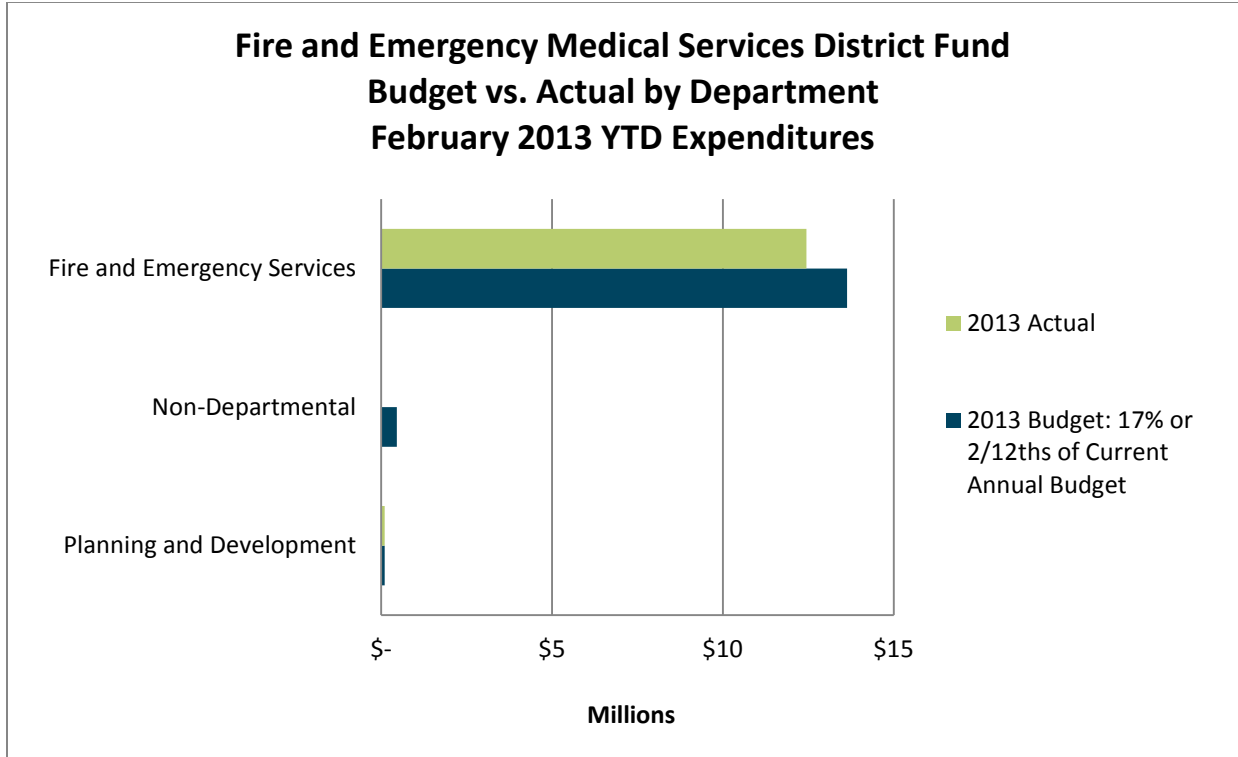
**Fire and Emergency Medical Services District Fund
2013 YTD Revenues by Category**



Contributions and Donations are too small to appear in the chart.

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

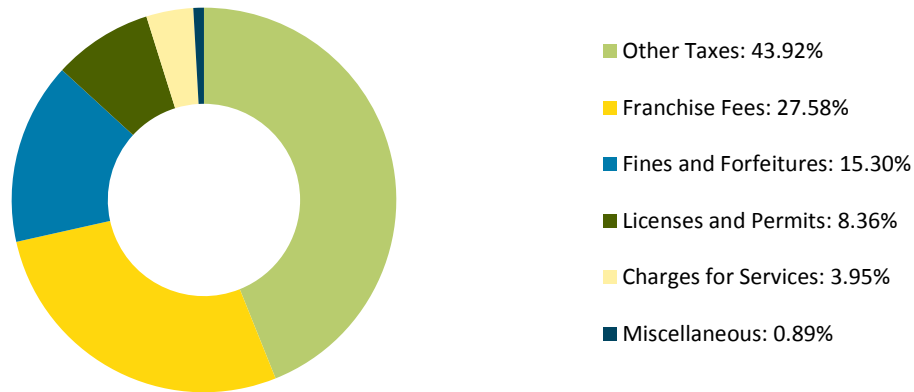
Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart on the previous page, the main revenue source will shift to property taxes later in the year when property taxes are collected.



Police Services District Fund (page 17)

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

Police Services District Fund 2013 YTD Revenues by Category



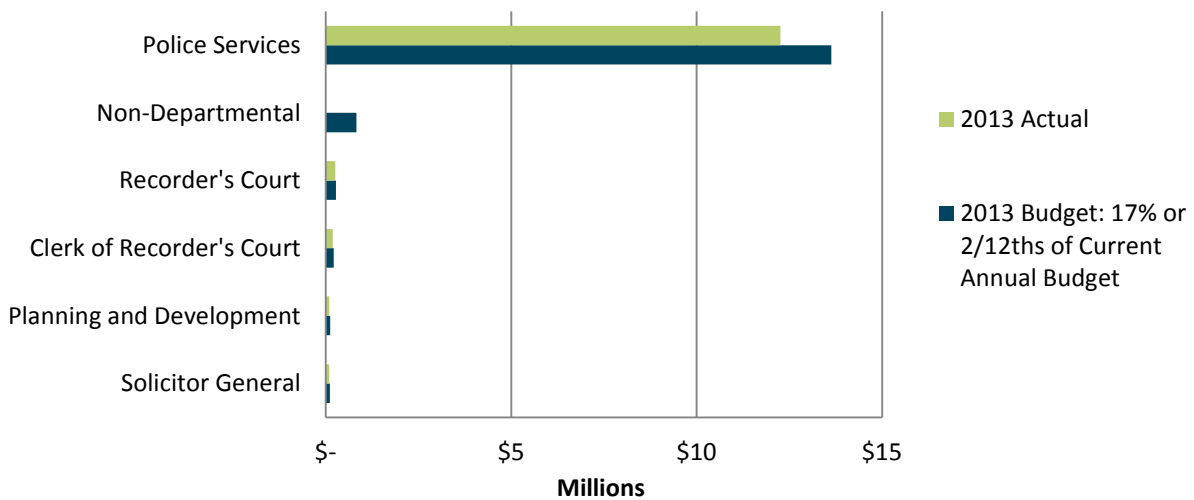
Investment Income is too small to appear in the chart.

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

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

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

Police Services District Fund Budget vs. Actual by Department February 2013 YTD Expenditures



Other Funds

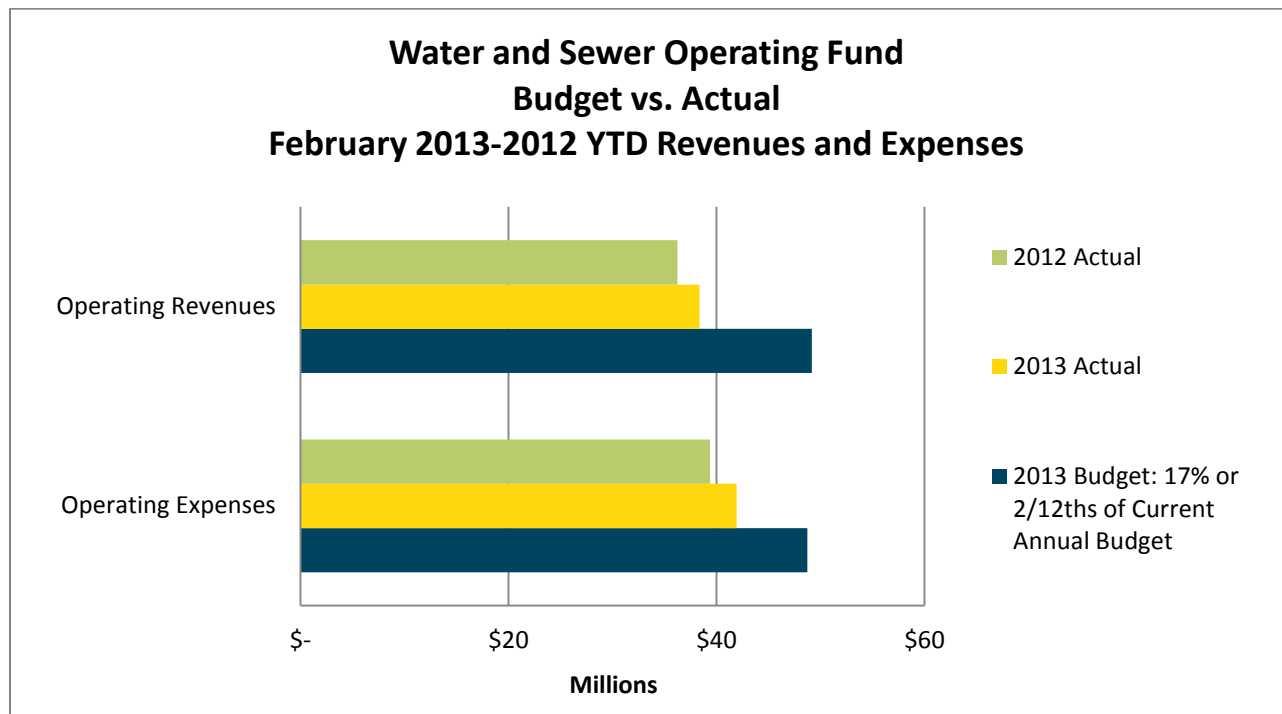
As planned, 95 percent of the budget for the 2003 General Obligation Bond Debt Service Fund (page 13) has been expended due to the optional redemption of the callable maturities on January 2, 2013. These bonds, in their entirety, were redeemed using both the 2012 refunding escrow and available cash within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

Year-to-date expenditures in the Local Transit Operating Fund (page 38) are under budget due to the timing of payments. Vendor payments for January and February will be posted in March.

The Risk Management Fund (page 44) currently shows expenditures at 30 percent over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to annual insurance premiums that are paid in January.

Water and Sewer Operating Fund (page 41)

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



Total year-to-date Water and Sewer Fund revenues are up when compared to 2012 by approximately \$2.1 million. The year-over-year increase in revenues is primarily attributable to increases in Retail Sewer, System Development Charge, and Retail Water revenues. The

increases were partially offset by decreases in Refund/Rebate, Water Reconnect fee, Sewer Assessment, and Water Wholesale revenues.

Year-to-date Water and Sewerage operating expenses are up approximately \$2.5 million when compared to February 2012. The year-over-year increase in expenses is mainly due to increases in the Transfer to Renewal and Extension and Debt Service expenses. The increases were partially offset by decreases in Personnel Services, Other Services – Wastewater Sanitation, Industrial Repair & Maintenance, and Bad Debt Expense.

Based on the percentage of the fiscal year that has lapsed, Water and Sewer Fund revenues are approximately \$10.8 million less than budget. Due to the proper accounting of revenues in the period earned, revenues lag by one month and will appear to be understated when compared to budget until year end. Expenses are approximately \$6.8 million less than budget. This variance is due primarily to fluctuations in variable costs that are based on water usage, such as electricity and chemicals. Consumption of water is seasonal in nature, and operating expenses this time of year are lower when compared to the summer months when demand increases.

YTD financial report 2013 gwinnettcounty

GENERAL FUND (001)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget
Estimated Fund Balance January 1	\$ 172,602,753	\$ 172,602,753	\$ 172,602,753	
Revenues:				
Taxes	\$ 204,749,308	\$ 204,749,308	\$ 7,013,337	3.43%
Intergovernmental	3,097,585	3,097,585	344,237	11.11%
Charges for Services	26,651,171	26,651,171	1,866,034	7.00%
Fines and Forfeitures	5,247,479	5,247,479	394,892	7.53%
Investment Income	319,511	319,511	259,434	81.20%
Contributions and Donations	30,000	30,000	5,611	18.70%
Miscellaneous	1,490,450	1,490,450	279,719	18.77%
Other Financing Sources	199,539	199,539	27,500	13.78%
Total Revenues without Use of Fund Balance	241,785,043	241,785,043	10,190,764	4.21%
Use of Fund Balance	42,636,693	42,483,461	-	0.00%
TOTAL REVENUES	\$ 284,421,736	\$ 284,268,504	\$ 10,190,764	3.58%
Appropriations:				
Board of Commissioners	\$ 1,193,826	\$ 1,193,826	\$ 175,744	14.72%
Tax Assessor	8,605,360	8,595,613	949,068	11.04%
Tax Commissioner	11,070,281	11,070,281	1,589,714	14.36%
Transportation	15,783,712	15,763,515	1,987,551	12.61%
Planning and Development	639,345	639,345	61,112	9.56%
Police Services	4,413,101	4,387,846	581,439	13.25%
Corrections	13,329,003	13,303,536	1,934,388	14.54%
Community Services	4,089,393	4,066,827	600,764	14.77%
Community Services Subsidies:				
Atlanta Regional Commission	816,100	816,100	206,275	25.28%
Board of Health	1,489,896	1,489,896	-	0.00%
Coalition for Health and Human Services	55,074	55,074	-	0.00%
Department of Family and Children's Services	371,768	371,768	-	0.00%
Forestry	9,549	9,549	-	0.00%
Indigent Medical	225,000	225,000	-	0.00%
Library In-House Services	735,199	735,199	101,445	13.80%
Library Subsidy	15,118,068	15,118,068	3,404,517	22.52%
Mental Health	768,297	768,297	-	0.00%
Total Community Services Subsidies	19,588,951	19,588,951	3,712,237	18.95%
Community Services - Elections	2,626,137	2,626,137	555,599	21.16%
Juvenile Court	5,933,166	6,165,166	975,748	15.83%
Sheriff	71,209,915	71,484,915	11,705,004	16.37%
Immigration Customs Enforcement	1,310,531	1,310,531	141,150	10.77%
Clerk of Court	9,205,726	9,205,726	1,393,500	15.14%
Judiciary	15,614,527	17,249,527	3,041,273	17.63%
Probate Court	1,930,924	1,941,924	291,886	15.03%
District Attorney	10,480,189	10,480,189	1,639,742	15.65%
Solicitor General	3,608,983	3,613,983	519,470	14.37%

YTD financial report 2013 gwinnettcounty

GENERAL FUND (001) continued

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget
Non-Departmental:				
Compensation Reserve	579,265	579,265	-	0.00%
Contingency	1,510,027	1,510,027	-	0.00%
Contribution to Capital	2,246,329	2,246,329	374,388	16.67%
Contribution to Transit	2,765,574	2,765,574	460,929	16.67%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Prisoner Medical Reserve	2,000,000	1,675,000	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,191,293	1,191,293	391,839	32.89%
Other Miscellaneous	391,774	391,774	37,410	9.55%
Pauper Burial	90,000	90,000	44,050	48.94%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	100,000	100,000	-	0.00%
Indigent Defense Reserve	6,000,000	4,705,000	-	0.00%
Court Reporters Reserve	2,000,000	1,550,000	-	0.00%
Court Interpreters Reserve	565,000	427,000	-	0.00%
Other Governmental Agencies	250,000	250,000	575	0.23%
Motor Vehicle Contributions	8,518,018	8,518,018	-	0.00%
Contribution to Service District Funds	51,129,401	51,129,401	51,129,401	100.00%
800 MHZ Maintenance	2,451,985	2,451,985	-	0.00%
Total Non-Departmental	83,788,666	81,580,666	53,438,592	65.50%
TOTAL APPROPRIATIONS	\$ 284,421,736	\$ 284,268,504	\$ 85,293,981	30.00%
Projected Fund Balance December 31	\$ 129,966,060	\$ 130,119,292		
Estimated Fund Balance as of Report Date			\$ 97,499,536	

YTD financial report 2013 gwinnettcounty

2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 28,899,351	\$ 28,899,351	\$ 28,899,351			
Revenues:						
Taxes	\$ 5,683,063	\$ 5,683,063	\$ 125,045	2.20%	\$ 134,795	2.48%
Intergovernmental	18,817	18,817	1,994	10.60%	1,067	5.67%
Investment Income	21,244	21,244	3	0.01%	4,374	19.66%
Other Financing Sources	35,286	35,286	-	0.00%	-	0.00%
Total Revenues without Use of Fund Balance	<u>5,758,410</u>	<u>5,758,410</u>	<u>127,042</u>	<u>2.21%</u>	<u>140,236</u>	<u>2.56%</u>
Use of Fund Balance	19,814,419	19,814,419	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 25,572,829</u>	<u>\$ 25,572,829</u>	<u>\$ 127,042</u>	<u>0.50%</u>	<u>\$ 140,236</u>	<u>2.56%</u>
Appropriations:						
Debt Service	\$ 25,572,829	\$ 25,572,829	\$ 24,479,705	95.73%	\$ 4,327,909	82.80%
TOTAL APPROPRIATIONS	<u>\$ 25,572,829</u>	<u>\$ 25,572,829</u>	<u>\$ 24,479,705</u>	<u>95.73%</u>	<u>\$ 4,327,909</u>	<u>78.94%</u>
Projected Fund Balance December 31	\$ 9,084,932	\$ 9,084,932				
Estimated Fund Balance as of Report Date			\$ 4,546,688			

YTD financial report 2013 gwinnettcounty

DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 5,487,822	\$ 5,487,822	\$ -	0.00%
Licenses and Permits	2,381,824	2,381,824	565,764	23.75%
Charges for Services	336,730	336,730	61,297	18.20%
Investment Income	3,000	3,000	621	20.70%
Miscellaneous	-	-	1,206	-
Other Financing Sources	677,996	677,996	-	0.00%
Operating Transfer In - 3 Month Reserve	2,859,512	2,859,512	2,859,512	100.00%
TOTAL REVENUES	\$ 11,746,884	\$ 11,746,884	\$ 3,488,400	29.70%
Appropriations:				
Planning and Development	\$ 5,964,351	\$ 5,935,541	\$ 813,004	13.70%
Police Services	2,342,920	2,328,993	377,732	16.22%
Non-Departmental	125,000	125,000	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,432,271	8,389,534	1,190,736	14.19%
Contribution to Fund Balance	3,314,613	3,357,350	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,746,884	\$ 11,746,884	\$ 1,190,736	10.14%
Projected Fund Balance December 31	\$ 3,314,613	\$ 3,357,350		
Estimated Fund Balance as of Report Date			\$ 2,297,664	

YTD financial report 2013 gwinnettcounty

FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 65,285,292	\$ 65,285,292	\$ -	0.00%
Licenses and Permits	778,373	778,373	106,756	13.72%
Charges for Services	13,850,660	13,850,660	993,164	7.17%
Investment Income	33,750	33,750	4,289	12.71%
Contributions and Donations	-	-	100	-
Miscellaneous	35,400	53,164	33,443	62.91%
Other Financing Sources	5,406,582	5,406,582	-	0.00%
Operating Transfer In - 3 Month Reserve	20,769,889	20,769,889	20,769,889	100.00%
TOTAL REVENUES	\$ 106,159,946	\$ 106,177,710	\$ 21,907,641	20.63%
Appropriations:				
Planning and Development	\$ 597,429	\$ 597,429	\$ 95,009	15.90%
Fire and Emergency Services	81,767,134	81,784,898	12,442,094	15.21%
Non-Departmental	2,715,000	2,715,000	-	0.00%
Total Appropriations without Contribution to Fund Balance	85,079,563	85,097,327	12,537,103	14.73%
Contribution to Fund Balance	21,080,383	21,080,383	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,159,946	\$ 106,177,710	\$ 12,537,103	11.81%
Projected Fund Balance December 31	\$ 21,080,383	\$ 21,080,383		
Estimated Fund Balance as of Report Date			\$ 9,370,538	

YTD financial report 2013 gwinnettcounty

LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2013			% Actual to Current Budget
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	
Estimated Fund Balance January 1	\$ 820,000	\$ 820,000	\$ 820,000	
Revenue:				
Investment Income	\$ 1,200	\$ 1,200	\$ -	0.00%
Total Revenues without Use of Fund Balance	1,200	1,200	-	0.00%
Use of Fund Balance	15,600	15,600	-	0.00%
TOTAL REVENUES	\$ 16,800	\$ 16,800	\$ -	0.00%
Appropriations:				
Loganville Emergency Medical Services	\$ 16,800	\$ 16,800	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 16,800	\$ 16,800	\$ -	0.00%
Projected Fund Balance December 31	\$ 804,400	\$ 804,400		
Estimated Fund Balance as of Report Date			\$ 820,000	

YTD financial report 2013 gwinnettcounty

POLICE SERVICES DISTRICT FUND (106)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget
Estimated Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 46,847,668	\$ 46,847,668	\$ 3,967,496	8.47%
Insurance Premium Taxes	27,984,859	27,984,859	-	0.00%
Licenses and Permits	4,306,401	4,306,401	463,884	10.77%
Charges for Services	921,463	921,463	219,442	23.81%
Fines and Forfeitures	9,134,646	9,134,646	848,790	9.29%
Investment Income	33,750	33,750	5,949	17.63%
Miscellaneous	248,045	248,045	49,187	19.83%
Other Financing Sources	2,051,372	2,051,372	-	0.00%
Operating Transfer In - 3 Month Reserve	27,500,000	27,500,000	27,500,000	100.00%
TOTAL REVENUES	<u>\$ 119,028,204</u>	<u>\$ 119,028,204</u>	<u>\$ 33,054,748</u>	<u>27.77%</u>
Appropriations:				
Planning and Development	\$ 697,900	\$ 697,900	\$ 93,850	13.45%
Police Services	81,749,463	81,786,463	12,258,150	14.99%
Recorder's Court	1,591,586	1,622,686	257,324	15.86%
Solicitor General	672,812	672,812	90,390	13.43%
Clerk of Recorder's Court	1,298,873	1,298,873	185,043	14.25%
Non-Departmental	5,010,636	4,942,536	-	0.00%
Total Appropriations without Contribution to Fund Balance	91,021,270	91,021,270	12,884,757	14.16%
Contribution to Fund Balance	28,006,934	28,006,934	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 119,028,204</u>	<u>\$ 119,028,204</u>	<u>\$ 12,884,757</u>	<u>10.82%</u>
Projected Fund Balance December 31	\$ 28,006,934	\$ 28,006,934		
Estimated Fund Balance as of Report Date			\$ 20,169,991	

YTD financial report 2013 gwinnettcounty

RECREATION FUND (105)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 14,405,914	\$ 14,405,914	\$ 14,405,914			
Revenues:						
Taxes	\$ 23,356,746	\$ 23,356,746	\$ 508,595	2.18%	\$ 499,387	2.18%
Intergovernmental	52,810	52,810	8,300	15.72%	4,445	8.42%
Charges for Services	3,935,559	3,935,559	431,862	10.97%	470,693	11.58%
Investment Income	11,250	11,250	1,403	12.47%	2,258	35.67%
Contributions and Donations	4,550	4,550	-	0.00%	-	0.00%
Miscellaneous	1,849,471	1,849,471	341,210	18.45%	254,480	15.07%
Other Financing Sources	346,782	346,782	-	0.00%	-	-
TOTAL REVENUES	\$ 29,557,168	\$ 29,557,168	\$ 1,291,370	4.37%	\$ 1,231,263	4.29%
Appropriations:						
Community Services	\$ 27,944,567	\$ 27,881,774	\$ 3,613,159	12.96%	\$ 3,429,276	12.07%
Support Services	136,312	136,312	9,769	7.17%	20,581	15.96%
Total Appropriations without Contribution to Fund Balance	28,080,879	28,018,086	3,622,928	12.93%	3,449,857	12.08%
Contribution to Fund Balance	1,476,289	1,539,082	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 29,557,168	\$ 29,557,168	\$ 3,622,928	12.26%	\$ 3,449,857	12.02%
Projected Fund Balance December 31	\$ 15,882,203	\$ 15,944,996				
Estimated Fund Balance as of Report Date			\$ 12,074,356			

YTD financial report 2013 gwinnettcounty

SPEED HUMP FUND (003)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 1,146,070	\$ 1,146,070	\$ 1,146,070			
Revenues:						
Charges for Services	\$ 115,904	\$ 115,904	\$ 563	0.49%	\$ 534	0.46%
Investment Income	1,500	1,500	-	-	-	0.00%
TOTAL REVENUES	\$ 117,404	\$ 117,404	\$ 563	0.48%	\$ 534	0.46%
Appropriations:						
Transportation	\$ 62,272	\$ 62,272	\$ 1,962	3.15%	\$ 2,143	3.67%
Total Appropriations without Contribution to Fund Balance	62,272	62,272	1,962	3.15%	2,143	3.67%
Contribution to Fund Balance	55,132	55,132	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 117,404	\$ 117,404	\$ 1,962	1.67%	\$ 2,143	1.84%
Projected Fund Balance December 31	\$ 1,201,202	\$ 1,201,202				
Estimated Fund Balance as of Report Date			\$ 1,144,671			

YTD financial report 2013 gwinnettcounty

STREET LIGHTING FUND (002)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 2,992,564	\$ 2,992,564	\$ 2,992,564			
Revenues:						
Charges for Services	\$ 6,961,294	\$ 6,961,294	\$ 32,657	0.47%	\$ 50,930	0.83%
Investment Income	4,500	4,500	-	0.00%	565	15.56%
Total Revenues without Use of Fund Balance	6,965,794	6,965,794	32,657	0.47%	51,495	0.83%
Use of Fund Balance	456,046	456,046	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,421,840	\$ 7,421,840	\$ 32,657	0.44%	\$ 51,495	0.74%
Appropriations:						
Transportation	\$ 7,421,840	\$ 7,421,840	\$ 577,903	7.79%	\$ 464,710	6.71%
TOTAL APPROPRIATIONS	\$ 7,421,840	\$ 7,421,840	\$ 577,903	7.79%	\$ 464,710	6.71%
Projected Fund Balance December 31	\$ 2,536,518	\$ 2,536,518				
Estimated Fund Balance as of Report Date			\$ 2,447,318			

YTD financial report 2013 gwinnettcounty

AUTHORITY IMAGING FUND (020)

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

	FY 2013			% Actual to Current Budget
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	
Estimated Fund Balance January 1	\$ 1,309,410	\$ 1,309,410	\$ 1,309,410	
Revenues:				
Charges for Services	\$ 832,275	\$ 832,275	\$ -	0.00%
Investment Income	338	338	212	62.72%
Total Revenues without Use of Fund Balance	832,613	832,613	212	0.03%
Use of Fund Balance	1,132,199	1,132,199	-	0.00%
TOTAL REVENUES	\$ 1,964,812	\$ 1,964,812	\$ 212	0.01%
Appropriations:				
Clerk of Court	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
Projected Fund Balance December 31	\$ 177,211	\$ 177,211		
Estimated Fund Balance as of Report Date			\$ 1,309,622	

YTD financial report 2013 gwinnettcounty

CORRECTIONS INMATE FUND (085)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 47,095	\$ 47,095	\$ 47,095			
Revenues:						
Charges for Services	\$ 43,500	\$ 43,500	\$ 9,953	22.88%	\$ 7,170	13.47%
Miscellaneous	6,122	6,122	1,065	17.40%	700	12.78%
Total Revenues without Use of Fund Balance	49,622	49,622	11,018	22.20%	7,870	13.39%
Use of Fund Balance	19,772	19,772	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 69,394	\$ 69,394	\$ 11,018	15.88%	\$ 7,870	7.93%
Appropriations:						
Corrections	\$ 69,394	\$ 69,394	\$ 9,947	14.33%	\$ 9,270	9.34%
TOTAL APPROPRIATIONS	\$ 69,394	\$ 69,394	\$ 9,947	14.33%	\$ 9,270	9.34%
Projected Fund Balance December 31	\$ 27,323	\$ 27,323				
Estimated Fund Balance as of Report Date			\$ 48,166			

YTD financial report 2013 gwinnettcounty

CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 1,355,719	\$ 1,355,719	\$ 1,355,719			
Revenues:						
Fines and Forfeitures	\$ 875,073	\$ 875,073	\$ 75,260	8.60%	\$ 66,625	8.01%
Investment Income	1,481	1,481	248	16.75%	192	9.68%
Miscellaneous	-	-	368	0.00%	250	-
Other Financing Sources	-	-	-	0.00%	18,366	16.67%
Total Revenues without Use of Fund Balance	876,554	876,554	75,876	8.66%	85,433	9.05%
Use of Fund Balance	298,929	298,929	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,175,483	\$ 1,175,483	\$ 75,876	6.45%	\$ 85,433	7.39%
Appropriations:						
District Attorney	\$ 433,311	\$ 433,311	\$ 68,325	15.77%	\$ 46,429	9.87%
Solicitor General	742,172	742,172	78,357	10.56%	66,812	9.75%
TOTAL APPROPRIATIONS	\$ 1,175,483	\$ 1,175,483	\$ 146,682	12.48%	\$ 113,241	9.80%
Projected Fund Balance December 31	\$ 1,056,790	\$ 1,056,790				
Estimated Fund Balance as of Report Date			\$ 1,284,913			

YTD financial report 2013 gwinnettcounty

DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 449,407	\$ 449,407	\$ 449,407			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ 22,722	-	\$ 8,964	5.78%
Investment Income	511	511	40	7.83%	92	16.73%
Total Revenues without Use of Fund Balance	511	511	22,762	4454.40%	9,056	5.82%
Use of Fund Balance	204,489	204,489	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 205,000	\$ 22,762	11.10%	\$ 9,056	4.42%
Appropriations:						
District Attorney	\$ 205,000	\$ 205,000	\$ 2,199	1.07%	\$ 39,699	19.37%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 205,000	\$ 2,199	1.07%	\$ 39,699	19.37%
Projected Fund Balance December 31	\$ 244,918	\$ 244,918				
Estimated Fund Balance as of Report Date			\$ 469,970			

YTD financial report 2013 gwinnettcounty

E-911 FUND (095)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 30,843,615	\$ 30,843,615	\$ 30,843,615			
Revenues:						
Charges for Services	\$ 14,082,774	\$ 14,082,774	\$ 1,996,281	14.18%	\$ 1,803,051	14.36%
Investment Income	58,657	58,657	10,590	18.05%	31,994	23.24%
Miscellaneous	-	-	1,165	-	1,458	-
Total Revenues without Use of Fund Balance	<u>14,141,431</u>	<u>14,141,431</u>	<u>2,008,036</u>	<u>14.20%</u>	<u>1,836,503</u>	<u>14.47%</u>
Use of Fund Balance	2,084,029	2,010,700	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 16,225,460</u>	<u>\$ 16,152,131</u>	<u>\$ 2,008,036</u>	<u>12.43%</u>	<u>\$ 1,836,503</u>	<u>9.43%</u>
Appropriations:						
Police Services	\$ 13,725,460	\$ 13,652,131	\$ 1,594,122	11.68%	\$ 2,092,582	10.74%
Non-Departmental	2,500,000	2,500,000	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 16,225,460</u>	<u>\$ 16,152,131</u>	<u>\$ 1,594,122</u>	<u>9.87%</u>	<u>\$ 2,092,582</u>	<u>10.74%</u>
Projected Fund Balance December 31	\$ 28,759,586	\$ 28,832,915				
Estimated Fund Balance as of Report Date			\$ 31,257,529			

YTD financial report 2013 gwinnettcounty

JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 107,861	\$ 107,861	\$ 107,861			
Revenues:						
Charges for Services	\$ 67,834	\$ 67,834	\$ 10,725	15.81%	\$ 11,699	15.12%
Investment Income	15	15	-	0.00%	9	6.57%
TOTAL REVENUES	\$ 67,849	\$ 67,849	\$ 10,725	15.81%	\$ 11,708	15.10%
Appropriations:						
Juvenile Court	\$ 67,849	\$ 67,849	\$ 9,485	13.98%	\$ 16,262	20.98%
TOTAL APPROPRIATIONS	\$ 67,849	\$ 67,849	\$ 9,485	13.98%	\$ 16,262	20.98%
Projected Fund Balance December 31	\$ 107,861	\$ 107,861				
Estimated Fund Balance as of Report Date			\$ 109,101			

YTD financial report 2013 gwinnettcounty

POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 3,446,869	\$ 3,446,869	\$ 3,446,869			
Revenue:						
Fines and Forfeitures	-	\$ 20,513	\$ 20,513	100.00%	\$ 23,806	7.94%
Total Revenues without Use of Fund Balance	-	20,513	20,513	100.00%	23,806	7.85%
Use of Fund Balance	1,224,550	1,204,037	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,224,550</u>	<u>\$ 1,224,550</u>	<u>\$ 20,513</u>	1.68%	<u>\$ 23,806</u>	1.59%
Appropriations:						
Police Special Investigation Operations	\$ 1,224,550	\$ 1,224,550	\$ 22,370	1.83%	\$ 9,036	0.61%
TOTAL APPROPRIATIONS	<u>\$ 1,224,550</u>	<u>\$ 1,224,550</u>	<u>\$ 22,370</u>	1.83%	<u>\$ 9,036</u>	0.61%
Projected Fund Balance December 31	<u>\$ 2,222,319</u>	<u>\$ 2,242,832</u>				
Estimated Fund Balance as of Report Date			<u>\$ 3,445,012</u>			

YTD financial report 2013 gwinnettcounty

POLICE SPECIAL TREASURY FUND (071)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 71,677	\$ 71,677	\$ 71,677			
Revenue:						
Miscellaneous	\$ -	\$ -	\$ 10	-	\$ -	0.00%
Total Revenues without Use of Fund Balance	-	-	10	-	-	0.00%
Use of Fund Balance	695	695	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ 10</u>	1.44%	<u>\$ -</u>	0.00%
Appropriations:						
Police Services	\$ 695	\$ 695	-	0.00%	\$ 3,055	1.16%
TOTAL APPROPRIATIONS	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ -</u>	0.00%	<u>\$ 3,055</u>	1.16%
Projected Fund Balance December 31	\$ 70,982	\$ 70,982				
Estimated Fund Balance as of Report Date			\$ 71,687			

YTD financial report 2013 gwinnettcounty

POLICE SPECIAL STATE FUND (072)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 3,088,981	\$ 3,088,981	\$ 3,088,981			
Revenue:						
Fines and Forfeitures	\$ -	\$ 54,344	\$ 54,344	100.00%	\$ 49,922	9.98%
Miscellaneous	-	-	275	-	165	33.00%
Total Revenues without Use of Fund Balance	-	54,344	54,619	100.51%	50,087	9.99%
Use of Fund Balance	1,159,009	1,104,665	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,159,009</u>	<u>\$ 1,159,009</u>	<u>\$ 54,619</u>	4.71%	<u>\$ 50,087</u>	5.67%
Appropriations:						
Police Services	\$ 1,159,009	\$ 1,159,009	\$ 80,265	6.93%	\$ 27,285	3.09%
TOTAL APPROPRIATIONS	<u>\$ 1,159,009</u>	<u>\$ 1,159,009</u>	<u>\$ 80,265</u>	6.93%	<u>\$ 27,285</u>	3.09%
Projected Fund Balance December 31	<u>\$ 1,929,972</u>	<u>\$ 1,984,316</u>				
Estimated Fund Balance as of Report Date			<u>\$ 3,063,335</u>			

YTD financial report 2013 gwinnettcounty

SHERIFF INMATE FUND (090)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 1,819,899	\$ 1,819,899	\$ 1,819,899			
Revenues:						
Charges for Services	\$ 415,648	\$ 415,648	\$ 79,394	19.10%	\$ 63,382	16.94%
Total Revenues without Use of Fund Balance	415,648	415,648	79,394	19.10%	63,382	16.94%
Use of Fund Balance	120,000	120,000	-	0.00%	-	-
TOTAL REVENUES	\$ 535,648	\$ 535,648	\$ 79,394	14.82%	\$ 63,382	16.91%
Appropriations:						
Sheriff Inmate Store Operations	\$ 535,648	\$ 535,648	\$ 40,635	7.59%	\$ 28,025	7.49%
TOTAL APPROPRIATIONS	\$ 535,648	\$ 535,648	\$ 40,635	7.59%	\$ 28,025	7.48%
Projected Fund Balance December 31	\$ 1,699,899	\$ 1,699,899				
Estimated Fund Balance as of Report Date			\$ 1,858,658			

YTD financial report 2013 gwinnettcounty

SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 218,443	\$ 218,443	\$ 218,443			
Revenues:						
Fines and Forfeitures	\$ -	\$ 9,692	\$ 9,692	100.00%	\$ -	0.00%
Investment Income	290	290	23	7.93%	22	7.89%
Total Revenues without Use of Fund Balance	290	9,982	9,715	97.33%	22	0.06%
Use of Fund Balance	149,710	149,710	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 159,692	\$ 9,715	6.08%	\$ 22	0.02%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 159,692	\$ 4,505	2.82%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 159,692	\$ 4,505	2.82%	\$ -	0.00%
Projected Fund Balance December 31	\$ 68,733	\$ 68,733				
Estimated Fund Balance as of Report Date			\$ 223,653			

YTD financial report 2013 gwinnettcounty

SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 846,648	\$ 846,648	\$ 846,648			
Revenues:						
Fines and Forfeitures	\$ -	\$ 88,343	\$ 88,344	100.00%	\$ 184,212	-
Investment Income	662	662	76	11.48%	71	21.52%
Total Revenues without Use of Fund Balance	662	89,005	88,420	99.34%	184,283	55843.33%
Use of Fund Balance	249,338	249,338	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 250,000	\$ 338,343	\$ 88,420	26.13%	\$ 184,283	36.86%
Appropriations:						
Sheriff Special Operations	\$ 250,000	\$ 338,343	\$ 14,000	4.14%	\$ 4,574	0.91%
TOTAL APPROPRIATIONS	\$ 250,000	\$ 338,343	\$ 14,000	4.14%	\$ 4,574	0.91%
Projected Fund Balance December 31	\$ 597,310	\$ 597,310				
Estimated Fund Balance as of Report Date			\$ 921,068			

YTD financial report 2013 gwinnettcounty

SHERIFF SPECIAL STATE FUND (067)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 164,109	\$ 164,109	\$ 164,109			
Revenues:						
Investment Income	\$ 141	\$ 141	\$ 14	9.93%	\$ 14	28.00%
Total Revenues without Use of Fund Balance	141	141	14	9.93%	14	28.00%
Use of Fund Balance	149,859	149,859	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 14	0.01%	\$ 14	0.01%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 14,250	\$ 14,250				
Estimated Fund Balance as of Report Date			\$ 164,123			

YTD financial report 2013 gwinnettcounty

STADIUM FUND (055)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 1,032,502	\$ 1,032,502	\$ 1,032,502			
Revenues:						
Taxes	\$ 800,000	\$ 800,000	\$ 58,833	7.35%	\$ 65,913	8.79%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	981,052	981,052	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 2,181,052	\$ 2,181,052	\$ 458,833	21.04%	\$ 465,913	22.28%
Appropriations:						
Stadium Debt	\$ 2,181,052	\$ 2,181,052	\$ 1,064,540	48.81%	\$ 1,062,916	49.14%
TOTAL APPROPRIATIONS	\$ 2,181,052	\$ 2,181,052	\$ 1,064,540	48.81%	\$ 1,062,916	49.14%
Projected Fund Balance December 31	\$ 1,032,502	\$ 1,032,502				
Estimated Fund Balance as of Report Date			\$ 426,795			

YTD financial report 2013 gwinnettcounty

TREE BANK FUND (040)

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

	FY 2013			FY 2012		
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 62,307	\$ 62,307	\$ 62,307			
Revenues:						
Licenses and Permits	\$ 12,120	\$ 12,120	\$ -	0.00%	\$ -	0.00%
Total Revenues without Use of Fund Balance	12,120	12,120	-	0.00%	-	0.00%
Use of Fund Balance	17,880	17,880	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 44,427	\$ 44,427				
Estimated Fund Balance as of Report Date			\$ 62,307			

YTD financial report 2013 gwinnettcounty

TOURISM FUND (050)

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

	FY 2013			FY 2012		
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Fund Balance January 1	\$ 6,377,695	\$ 6,377,695	\$ 6,377,695			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 529,700	8.02%	\$ 447,912	6.99%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	2,670	30.99%	3,178	397.25%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	532,370	8.05%	451,090	7.04%
Use of Fund Balance	460,066	460,066	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,074,862	\$ 7,074,862	\$ 532,370	7.52%	\$ 451,090	6.46%
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,134,407	\$ 500,943	23.47%	\$ 480,477	23.57%
Gwinnett Center Debt	4,940,455	4,940,455	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 7,074,862	\$ 7,074,862	\$ 500,943	7.08%	\$ 480,477	6.88%
Projected Fund Balance December 31	\$ 5,917,629	\$ 5,917,629				
Estimated Fund Balance as of Report Date			\$ 6,409,122			

YTD financial report 2013 gwinnettcounty

AIRPORT OPERATING FUND (520)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 553,987	\$ 553,987	\$ 553,987			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 26,826	19.30%	\$ 24,162	23.01%
Miscellaneous - Rents	741,250	741,250	126,629	17.08%	118,143	16.38%
TOTAL REVENUES	\$ 880,250	\$ 880,250	\$ 153,455	17.43%	\$ 142,305	17.22%
Appropriations:						
Transportation	\$ 844,565	\$ 844,565	\$ 99,538	11.79%	\$ 94,203	11.23%
Total Appropriations without Working Capital Reserve	844,565	844,565	99,538	11.79%	94,203	11.23%
Working Capital Reserve	35,685	35,685	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 880,250	\$ 880,250	\$ 99,538	11.31%	\$ 94,203	11.23%
Projected Net Position December 31	\$ 589,672	\$ 589,672				
Estimated Net Position as of Report Date					\$ 607,904	

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

YTD financial report 2013 gwinnettcounty

LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 1,781,048	\$ 1,781,048	\$ 1,781,048			
Revenues:						
Charges for Services	\$ 4,221,568	\$ 4,221,568	\$ 707,382	16.76%	\$ 762,440	17.85%
Investment Income	3,159	3,159	330	10.45%	754	12.25%
Miscellaneous	26,375	26,375	6,814	25.84%	4,602	1.68%
Other Financing Sources	2,765,574	2,765,574	460,929	16.67%	533,333	16.67%
Total Revenues without Use of Net Position	7,016,676	7,016,676	1,175,455	16.75%	1,301,129	16.78%
Use of Net Position	750,000	750,000	-	0.00%	-	-
TOTAL REVENUES	\$ 7,766,676	\$ 7,766,676	\$ 1,175,455	15.13%	\$ 1,301,129	16.78%
Appropriations:						
Financial Services	\$ 73,550	\$ 73,550	\$ 12,001	16.32%	\$ 11,074	16.45%
Transportation	7,693,126	7,693,126	80,432	1.05%	707,699	9.21%
TOTAL APPROPRIATIONS	\$ 7,766,676	\$ 7,766,676	\$ 92,433	1.19%	\$ 718,773	9.27%
Projected Net Position December 31	\$ 1,031,048	\$ 1,031,048				
Estimated Net Position as of Report Date			\$ 2,864,070			

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

YTD financial report 2013 gwinnettcounty

SOLID WASTE OPERATING FUND (595)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 8,095,294	\$ 8,095,294	\$ 8,095,294			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 32,443	4.25%	\$ 31,450	25.12%
Charges for Services	42,003,740	42,003,740	7,384,686	17.58%	7,066,989	17.04%
Investment Income	215,000	215,000	34,778	16.18%	58,100	57.26%
Miscellaneous	1,050	1,050	168	16.00%	108	2.67%
TOTAL REVENUES	<u>\$ 42,983,790</u>	<u>\$ 42,983,790</u>	<u>\$ 7,452,075</u>	17.34%	<u>\$ 7,156,647</u>	17.16%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	0.00%	\$ 3,421,475	8.39%
Support Services*	1,823,484	1,823,484	244,468	13.41%	-	-
Payments to Haulers	39,929,868	39,929,868	3,309,254	8.29%	-	-
Total Appropriations without Working Capital Reserve	<u>41,753,352</u>	<u>41,753,352</u>	<u>3,553,722</u>	8.51%	<u>3,421,475</u>	8.39%
Working Capital Reserve	1,230,438	1,230,438	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,983,790</u>	<u>\$ 42,983,790</u>	<u>\$ 3,553,722</u>	8.27%	<u>\$ 3,421,475</u>	8.20%
Projected Net Position December 31	\$ 9,325,732	\$ 9,325,732				
Estimated Net Position as of Report Date			\$ 11,993,647			

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

YTD financial report 2013 gwinnettcounty

STORMWATER OPERATING FUND (590)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 8,786,318	\$ 8,786,318	\$ 8,786,318			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 182,624	0.60%	\$ 187,844	0.62%
Investment Income	16,500	16,500	1,450	8.79%	3,311	30.92%
Miscellaneous	17,000	17,000	3,712	21.84%	3,681	1472.40%
TOTAL REVENUES	<u>\$ 30,347,777</u>	<u>\$ 30,347,777</u>	<u>\$ 187,786</u>	0.62%	<u>\$ 194,836</u>	0.64%
Appropriations:						
Planning and Development	\$ 419,749	\$ 419,749	\$ 67,226	16.02%	\$ 66,274	15.91%
Water Resources*	29,779,881	29,706,906	4,383,652	14.76%	4,276,713	14.34%
Non-Departmental	75,000	75,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	30,274,630	30,201,655	4,450,878	14.74%	4,342,987	14.37%
Working Capital Reserve	73,147	146,122	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 30,347,777</u>	<u>\$ 30,347,777</u>	<u>\$ 4,450,878</u>	14.67%	<u>\$ 4,342,987</u>	14.31%
Projected Net Position December 31	\$ 8,859,465	\$ 8,932,440				
Estimated Net Position as of Report Date			\$ 4,523,226			

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

YTD financial report 2013 gwinnettcounty

WATER AND SEWER OPERATING FUND (501)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 22,360,154	\$ 22,360,154	\$ 22,360,154			
Revenues:						
Charges for Services	\$ 287,467,000	\$ 287,467,000	\$ 35,848,196	12.47%	\$ 33,717,350	12.32%
Investment Income	50,000	50,000	4,071	8.14%	9,501	19.96%
Contributions and Donations	7,022,000	7,022,000	2,459,011	35.02%	1,487,229	26.61%
Miscellaneous	475,000	475,000	57,434	12.09%	1,016,353	145.19%
TOTAL REVENUES	\$ 295,014,000	\$ 295,014,000	\$ 38,368,712	13.01%	\$ 36,230,433	12.94%
Appropriations:						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 184,182	15.36%	\$ 175,000	14.99%
Water Resources*	291,487,665	291,016,403	41,739,715	14.34%	39,205,213	14.21%
Non-Departmental	100,000	100,000	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	292,315,385	41,923,897	14.34%	39,380,213	14.21%
Working Capital Reserve	2,227,353	2,698,615	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 295,014,000	\$ 295,014,000	\$ 41,923,897	14.21%	\$ 39,380,213	14.06%
Projected Net Position December 31	\$ 24,587,507	\$ 25,058,769				
Estimated Net Position as of Report Date			\$ 18,804,969			

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

YTD financial report 2013 gwinnettcounty

ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 4,456,950	\$ 4,456,950	\$ 4,456,950			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,727,737	\$ 8,283,124	16.66%	\$ 8,557,442	16.67%
Miscellaneous	1,555,049	1,555,049	311,902	20.06%	268,199	15.71%
TOTAL REVENUES	\$ 51,282,786	\$ 51,282,786	\$ 8,595,026	16.76%	\$ 8,825,641	16.64%
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,170,303	\$ 509,557	12.22%	\$ 608,092	14.11%
Financial Services	7,342,764	7,325,668	1,010,807	13.80%	1,056,116	14.43%
Human Resources	2,885,770	2,868,207	370,069	12.90%	409,024	13.19%
Information Technology	23,817,744	23,700,853	2,650,479	11.18%	2,455,759	9.27%
Law	1,892,702	1,877,504	236,491	12.60%	243,746	12.79%
Support Services	8,783,012	8,757,647	1,096,139	12.52%	898,786	10.39%
Non-Departmental:						
Other Miscellaneous	515,000	515,000	14,495	2.81%	13,836	2.80%
Compensation Reserve	300,000	300,000	-	0.00%	-	0.00%
Contingency	100,000	100,000	-	0.00%	4,800	9.60%
Total Non-Departmental	915,000	915,000	14,495	1.58%	18,636	2.19%
Total Appropriations without Working Capital Reserve	49,824,195	49,615,182	5,888,037	11.87%	5,690,159	10.81%
Working Capital Reserve	1,458,591	1,667,604	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 51,282,786	\$ 51,282,786	\$ 5,888,037	11.48%	\$ 5,690,159	10.73%
Projected Net Position December 31	\$ 5,915,541	\$ 6,124,554				
Estimated Net Position as of Report Date			\$ 7,163,939			

YTD financial report 2013 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.

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 1,833,044	\$ 1,833,044	\$ 1,833,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 166,670	16.67%	\$ 133,333	16.67%
Investment Income	2,250	2,250	244	10.84%	138	5.60%
Total Revenues without Use of Net Position	1,002,272	1,002,272	166,914	16.65%	133,471	16.63%
Use of Net Position	48,454	48,454	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,050,726	\$ 1,050,726	\$ 166,914	15.89%	\$ 133,471	15.71%
Appropriations:						
Financial Services	\$ 1,050,726	\$ 1,050,726	\$ 12,275	1.17%	\$ 48,371	5.69%
TOTAL APPROPRIATIONS	\$ 1,050,726	\$ 1,050,726	\$ 12,275	1.17%	\$ 48,371	5.69%
Projected Net Position December 31	\$ 1,784,590	\$ 1,784,590				
Estimated Net Position as of Report Date			\$ 1,987,683			

YTD financial report 2013 gwinnettcounty

FLEET MANAGEMENT FUND (610)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 1,136,635	\$ 1,136,635	\$ 1,136,635			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,807,286	\$ 959,589	16.52%	\$ 897,737	15.96%
Investment Income	-	-	-		624	124.80%
Miscellaneous	298,000	298,000	778	0.26%	-	0.00%
TOTAL REVENUES	\$ 6,105,286	\$ 6,105,286	\$ 960,367	15.73%	\$ 898,361	15.32%
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,795,695	\$ 868,774	14.99%	\$ 777,787	13.12%
Total Appropriations without Working Capital Reserve	5,817,747	5,795,695	868,774	14.99%	777,787	13.12%
Working Capital Reserve	287,539	309,591	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 6,105,286	\$ 6,105,286	\$ 868,774	14.23%	\$ 777,787	13.12%
Projected Net Position December 31	\$ 1,424,174	\$ 1,446,226				
Estimated Net Position as of Report Date			\$ 1,228,228			

YTD financial report 2013 gwinnettcounty

GROUP SELF-INSURANCE FUND (605)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 26,797,665	\$ 26,797,665	\$ 26,797,665			
Revenues:						
Charges for Services	\$ 36,170,535	\$ 36,170,535	\$ 5,175,207	14.31%	\$ 5,908,396	15.21%
Investment Income	109,065	109,065	13,135	12.04%	41,612	27.64%
Miscellaneous	-	-	-	-	14,587	-
Total Revenues without Use of Net Position	36,279,600	36,279,600	5,188,342	14.30%	5,964,595	15.29%
Use of Net Position	5,300,282	5,300,282	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 41,579,882	\$ 41,579,882	\$ 5,188,342	12.48%	\$ 5,964,595	13.67%
Appropriations:						
Human Resources	\$ 41,579,882	\$ 41,579,882	\$ 4,839,547	11.64%	\$ 1,793,253	4.11%
TOTAL APPROPRIATIONS	\$ 41,579,882	\$ 41,579,882	\$ 4,839,547	11.64%	\$ 1,793,253	4.11%
Projected Net Position December 31	\$ 21,497,383	\$ 21,497,383				
Estimated Net Position as of Report Date			\$ 27,146,460			

YTD financial report 2013 gwinnettcounty

RISK MANAGEMENT FUND (602)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013	% Actual to Current Budget	Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 25,466,841	\$ 25,466,841	\$ 25,466,841			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 721,366	16.67%	\$ 560,833	16.67%
Investment Income	45,500	45,500	7,556	16.61%	7,420	13.55%
Miscellaneous	-	-	15,187	-	1,856	46.40%
Total Revenues without Use of Net Position	4,373,694	4,373,694	744,109	17.01%	570,109	16.65%
Use of Net Position	2,258,825	2,258,825	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,632,519	\$ 6,632,519	\$ 744,109	11.22%	\$ 570,109	8.25%
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,632,519	\$ 3,083,827	46.50%	\$ 3,147,211	45.52%
TOTAL APPROPRIATIONS	\$ 6,632,519	\$ 6,632,519	\$ 3,083,827	46.50%	\$ 3,147,211	45.52%
Projected Net Position December 31	\$ 23,208,016	\$ 23,208,016				
Estimated Net Position as of Report Date			\$ 23,127,123			

YTD financial report 2013 gwinnettcounty

WORKERS' COMPENSATION FUND (604)

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

	FY 2013			% Actual to Current Budget	FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 2/28/2013	Actuals YTD as of 2/28/2013		Actuals YTD as of 2/29/2012	% Actual to 2/29/2012 Budget
Estimated Net Position January 1	\$ 9,331,269	\$ 9,331,269	\$ 9,331,269			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 559,622	16.67%	\$ 308,333	16.67%
Investment Income	35,500	35,500	10,519	29.63%	4,566	10.15%
Total Revenues without Use of Net Position	3,393,231	3,393,231	570,141	16.80%	312,899	16.51%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,229,496	\$ 5,229,496	\$ 570,141	10.90%	\$ 312,899	7.39%
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 733,062	14.02%	\$ 458,903	10.84%
TOTAL APPROPRIATIONS	\$ 5,229,496	\$ 5,229,496	\$ 733,062	14.02%	\$ 458,903	10.84%
Projected Net Position December 31	\$ 7,495,004	\$ 7,495,004				
Estimated Net Position as of Report Date			\$ 9,168,348			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 2/28/2013

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (50,000)	Transferred to Corrections
	(275,000)	Transferred to Sheriff
<i>Subtotal</i>	(325,000)	
Indigent Defense Reserve	(10,000)	Transferred to Probate Court
	(1,115,000)	Transferred to Judiciary
	(170,000)	Transferred to Juvenile Court
<i>Subtotal</i>	(1,295,000)	
Court Reporters Reserve	(45,000)	Transferred to Juvenile Court
	(400,000)	Transferred to Judiciary
	(5,000)	Transferred to Solicitor General
<i>Subtotal</i>	(450,000)	
Court Interpreters Reserve	(17,000)	Transferred to Juvenile Court
	(120,000)	Transferred to Judiciary
	(1,000)	Transferred to Probate Court
<i>Subtotal</i>	(138,000)	
Total General Fund Non-Departmental Transfers	\$ (2,208,000)	
<i>To:</i>		
Corrections	\$ 50,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	50,000	
Juvenile Court	17,000	Transferred from Court Interpreters Reserve
	45,000	Transferred from Court Reporters Reserve
	170,000	Transferred from Indigent Defense
<i>Subtotal</i>	232,000	
Sheriff	275,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	275,000	
Judiciary	120,000	Transferred from Court Interpreters Reserve
	400,000	Transferred from Court Reporters Reserve
	1,115,000	Transferred from Indigent Defense
<i>Subtotal</i>	1,635,000	
Probate Court	10,000	Transferred from Indigent Defense
	1,000	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	11,000	
Solicitor General	5,000	Transferred from Court Reporters Reserve
	5,000	
Total General Fund Transfers From Non-Departmental Reserves	\$ 2,208,000	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 2/28/2013

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

INTER-FUND TRANSFERS - ALL FUNDS

As of 2/38/2013

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Development and Enforcement Services District Fund (104)	Fire and Emergency Medical Services District Fund (102)	Police Services District Fund (106)	Recreation (105)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating(501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)											165,000				165,000
G.O. Bond Fund (951)	35,286														35,286
Development and Enforcement Services District Fund (104)	3,537,508														3,537,508
Fire and Emergency Services District Fund (102)	26,176,471														26,176,471
Police Services District Fund (106)	29,551,372														29,551,372
Recreation Fund (105)	346,782														346,782
Local Transit Operating (515)	2,765,574														2,765,574
Capital Projects (300-318)	2,246,329		385,400	134,000	419,180	127,362	86,928	21,500							3,420,699
Capital Vehicle/Fleet Equipment (305)	1,710,712	24,295	337,861	4,150,169	279,104								39,861	80,870	6,622,872
Miscellaneous Grants (200-250G)	126,788														126,788
Renewal & Extension - Airport (523)									35,000						35,000
Renewal & Extension - Stormwater (591)										19,208,176					19,208,176
Renewal & Extension - Water & Sewer (504)											81,242,819				81,242,819
Renewal & Extension - Solid Waste (596)												75,000			75,000
Total	66,496,822	24,295	723,261	4,284,169	698,284	127,362	86,928	21,500	35,000	19,208,176	81,407,819	75,000	39,861	80,870	173,309,347

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Development and Enforcement Services District Fund (104)	Fire and Emergency Medical Services District Fund (102)	Police Services District Fund (106)	Recreation (105)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating(501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)											27,500				27,500
G.O. Bond Fund (951)															-
Development and Enforcement Services District Fund (104)	2,859,512														2,859,512
Fire and Emergency Services District Fund (102)	20,769,889														20,769,889
Police Services District Fund (106)	27,500,000														27,500,000
Recreation Fund (105)															-
Local Transit Operating (515)	460,930														460,930
Capital Projects (300-318)	374,388		64,233	22,333	69,863		50,160								580,977
Capital Vehicle/Fleet Equipment (305)	285,119	4,049	56,310	691,694	46,518								6,644	13,478	1,103,812
Miscellaneous Grants (200-250G)	5,756														5,756
Renewal & Extension - Airport (523)									5,833						5,833
Renewal & Extension - Stormwater (591)										3,201,363					3,201,363
Renewal & Extension - Water & Sewer (504)											13,540,470				13,540,470
Renewal & Extension - Solid Waste (596)												12,500			12,500
Total	52,255,594	4,049	120,543	714,027	116,381	-	50,160	-	5,833	3,201,363	13,567,970	12,500	6,644	13,478	70,068,542

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 2/28/2013

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - February	(Adjustments YTD)	Description
General Fund (001)				
Use of Fund Balance	\$ 42,636,693	\$ 42,483,461	\$ (153,232)	GCID 20110242 approval to execute 90 day job vacancy (\$153,232).
<i>Subtotal</i>			(153,232)	
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	35,400	53,164	17,764	GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000.
<i>Subtotal</i>			17,764	
E911 Fund (095)				
Use of Fund Balance	2,084,029	2,010,700	(73,329)	GCID 20110242 approval to execute 90 day job vacancy (\$73,329).
<i>Subtotal</i>			(73,329)	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	20,513	20,513	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$20,513.
Use of Fund Balance	1,224,550	1,204,037	(20,513)	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds (\$20,513).
<i>Subtotal</i>			-	
Police Special State Fund (072)				
Fines and Forfeitures	-	54,344	54,344	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$54,344.
Use of Fund Balance	1,159,009	1,104,665	(54,344)	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds (\$54,344).
<i>Subtotal</i>			-	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	9,692	9,692	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$9,692.
<i>Subtotal</i>			9,692	

Department/Fund	2013 Adopted Budget - Jan	Annual Budget - February	(Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	88,343	88,343	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$88,343.
<i>Subtotal</i>			88,343	
Total Revenue Budget Adjustments			<u>\$ (110,762)</u>	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 2/28/2013

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - February	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,605,360	\$ 8,595,613	\$ (9,747)	GCID 20110242 approval to execute 90 day job vacancy (\$9,747).
Transportation	15,783,712	15,763,515	(20,197)	GCID 20110242 approval to execute 90 day job vacancy (\$20,197).
Police Services	4,413,101	4,387,846	(25,255)	GCID 20110242 approval to execute 90 day job vacancy (\$25,255).
Corrections	13,329,003	13,303,536	(25,467)	\$50,000 transferred from Non-departmental, see Non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$75,467).
Community Services	4,089,393	4,066,827	(22,566)	GCID 20110242 approval to execute 90 day job vacancy (\$22,566).
Juvenile Court	5,933,166	6,165,166	232,000	\$232,000 transferred from Non-departmental, see Non-departmental transfer schedule.
Sheriff	71,209,915	71,484,915	275,000	\$275,000 transferred from Non-departmental, see Non-departmental transfer schedule.
Judiciary	15,614,527	17,249,527	1,635,000	\$1,635,000 transferred from Non-departmental, see Non-departmental transfer schedule.
Probate Court	1,930,924	1,941,924	11,000	\$11,000 transferred from Non-departmental, see Non-departmental transfer schedule.
Solicitor General	3,608,983	3,613,983	5,000	\$5,000 transferred from Non-departmental, see Non-departmental transfer schedule.
Prisoner Medical Reserve	2,000,000	1,675,000	(325,000)	See Non-departmental Budget Transfers Schedule for detail (\$325,000).
Indigent Defense Reserve	6,000,000	4,705,000	(1,295,000)	See Non-departmental Budget Transfers Schedule for detail (\$1,295,000).
Court Reporters Reserve	2,000,000	1,550,000	(450,000)	See Non-departmental Budget Transfers Schedule for detail (\$450,000).
Court Interpreters Reserve	565,000	427,000	(138,000)	See Non-departmental Budget Transfers Schedule for detail (\$138,000).
<i>Subtotal</i>			(153,232)	
Development and Enforcement Services District Fund (104)				
Planning and Development	5,964,351	5,935,541	(28,810)	GCID 20110242 approval to execute 90 day job vacancy (\$28,810).
Police Services	2,342,920	2,328,993	(13,927)	GCID 20110242 approval to execute 90 day job vacancy (\$13,927).
Contributions to Fund Balance	3,314,613	3,357,350	42,737	GCID 20110242 approval to execute 90 day job vacancy \$42,737.
<i>Subtotal</i>			-	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - February	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	81,767,134	81,784,898	17,764	GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000.
<i>Subtotal</i>			17,764	
Police Services District Fund (106)				
Police Services	81,749,463	81,786,463	37,000	See Non-departmental Budget Transfers Schedule for detail \$37,000.
Recorder's Court	1,591,586	1,622,686	31,100	See Non-departmental Budget Transfers Schedule for detail \$31,100.
Non-Departmental	5,010,636	4,942,536	(68,100)	See Non-departmental Budget Transfers Schedule for detail (\$68,100).
<i>Subtotal</i>			-	
Recreation Fund (105)				
Community Services	27,944,567	27,881,774	(62,793)	GCID 20110242 approval to execute 90 day job vacancy (\$62,793).
Contributions to Fund Balance	1,476,289	1,539,082	62,793	GCID 20110242 approval to execute 90 day job vacancy \$62,793.
<i>Subtotal</i>			-	
E911 Fund (095)				
Police Services	13,725,460	13,652,131	(73,329)	GCID 20110242 approval to execute 90 day job vacancy (\$73,329).
<i>Subtotal</i>			(73,329)	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	150,000	159,692	9,692	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$9,692.
<i>Subtotal</i>			9,692	
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	250,000	338,343	88,343	GCID20120528 Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Use Funds \$88,343.
<i>Subtotal</i>			88,343	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - February	Difference (Adjustments YTD)	Description
Stormwater Fund (590)				
Water Resources	29,779,881	29,706,906	(72,975)	GCID 20110242 approval to execute 90 day job vacancy (\$72,975).
Working Capital Reserve	73,147	146,122	72,975	GCID 20110242 approval to execute 90 day job vacancy \$72,975.
<i>Subtotal</i>			-	
Water and Sewer (501)				
Water Resources	291,487,665	291,016,403	(471,262)	GCID 20110242 approval to execute 90 day job vacancy (\$471,262).
Working Capital Reserve	2,227,353	2,698,615	471,262	GCID 20110242 approval to execute 90 day job vacancy \$471,262.
<i>Subtotal</i>			-	
Administrative Support Fund (665)				
County Administration	4,187,203	4,170,303	(16,900)	GCID 20110242 approval to execute 90 day job vacancy (\$16,900).
Financial Services	7,342,764	7,325,668	(17,096)	GCID 20110242 approval to execute 90 day job vacancy (\$17,096).
Human Resources	2,885,770	2,868,207	(17,563)	GCID 20110242 approval to execute 90 day job vacancy (\$17,563).
Information Technology	23,817,744	23,700,853	(116,891)	GCID 20110242 approval to execute 90 day job vacancy (\$116,891).
Law	1,892,702	1,877,504	(15,198)	GCID 20110242 approval to execute 90 day job vacancy (\$15,198).
Support Services	8,783,012	8,757,647	(25,365)	GCID 20110242 approval to execute 90 day job vacancy (\$25,365).
Working Capital Reserve	1,458,591	1,667,604	209,013	GCID 20110242 approval to execute 90 day job vacancy \$209,013.
<i>Subtotal</i>			-	
Fleet Management (610)				
Support Services	5,817,747	5,795,695	(22,052)	GCID 20110242 approval to execute 90 day job vacancy (\$22,052).
Working Capital Reserve	287,539	309,591	22,052	GCID 20110242 approval to execute 90 day job vacancy \$22,052.
<i>Subtotal</i>			-	
Total Appropriation Budget Adjustments			\$ (110,762)	

2/12/13 through 3/11/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL096-12	Killian Hill Road at Arcado Road Intersection Improvement and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512	Postponed until further Notice	Engineering firm is revising specifications
BL116-12	48" PCCP Replacement- Athens Hwy to Temple Johnson Road	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,254,650	11/7/2012	Anticipated to BOC Agenda 3/19/2013
BL001-13	Gwinnett County Fire Maintenance Facility Project	Fire	318 2009 SPLOST Fund	\$800,000	1/3/2013	Anticipated to BOC Agenda 3/19/2013
BL003-13	Shoal Creek Filter Plant Ozone Flow Control System Improvements	DWR	504 Water & Sewer Renewal & Extension Fund	\$720,000	1/17/2013	Anticipated to BOC Agenda 3/19/2013
BL005-13	Boone Place Gravity Sewer Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$338,757	1/23/2013	On hold - bid being reviewed
BL007-13	Freeman's Walk Pump Station Decommissioning	DWR	504 Water & Sewer Renewal & Extension Fund	\$462,200	1/30/2013	Anticipated to BOC Agenda 4/2/2013
BL008-13	Ashwood Grove Sewer Pump Station Decommissioning & Gravity Sewer Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$196,000	2/12/2013	Anticipated to BOC Agenda 4/2/2013
BL010-13	Electrical Safety Modifications for Sixty (60) Wastewater Collection Pump Stations- CP3	DWR	504 Water & Sewer Renewal & Extension Fund	\$700,000	2/13/2013	Anticipated to BOC April 2013
BL012-13	Purchase of Water Meters on an Annual Contract	DWR	300-304 Capital Project Fund 001 General Fund	\$1,250,000	1/29/2013	Anticipated to BOC 4/2/2013
BL013-13	Simonton Road (at McCart Road) Safety & Alignment Project and Simonton Road (Simonton Elementary School) School Safety Project	DOT	318 2009 SPLOST Fund	\$1,066,562	2/19/2013	Anticipated to BOC Agenda 3/19/2013
BL015-13	Kenvilla Sewer Pump Station Decommissioning and Gravity Sewer Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$238,740	3/2/2013	Anticipated to BOC April 2013
BL016-13	Purchase of Medical Supplies on an Annual Contract	Fire	102 Fire & EMS Services District Fund	\$450,000	2/11/2013	Anticipated to BOC May 2013
BL017-13	Replacement of Water Meters 2" and Smaller on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$600,000	2/14/2013	Anticipated to BOC Agenda 4/2/2013
BL018-13	Engine Overhaul for Police Helicopter	Police	106 Police Services District Fund	\$215,000	2/8/2013	Anticipated to BOC Agenda 3/19/2013
BL020-13	Purchase of Public Safety Uniforms on an Annual Contract	Police Sheriff Corrections Fire	001 General Fund 102 Fire & EMS Services District Fund 106 Police Services District Fund	\$354,413	3/1/2013	Anticipated to BOC April 2013
BL021-13	Bogan Community Center Roof Replacement	DOCS	317 2005 SPLOST Fund	\$278,000	3/21/2013	Anticipated to BOC April 2013

2/12/13 through 3/11/13
Upcoming Purchasing Solicitations

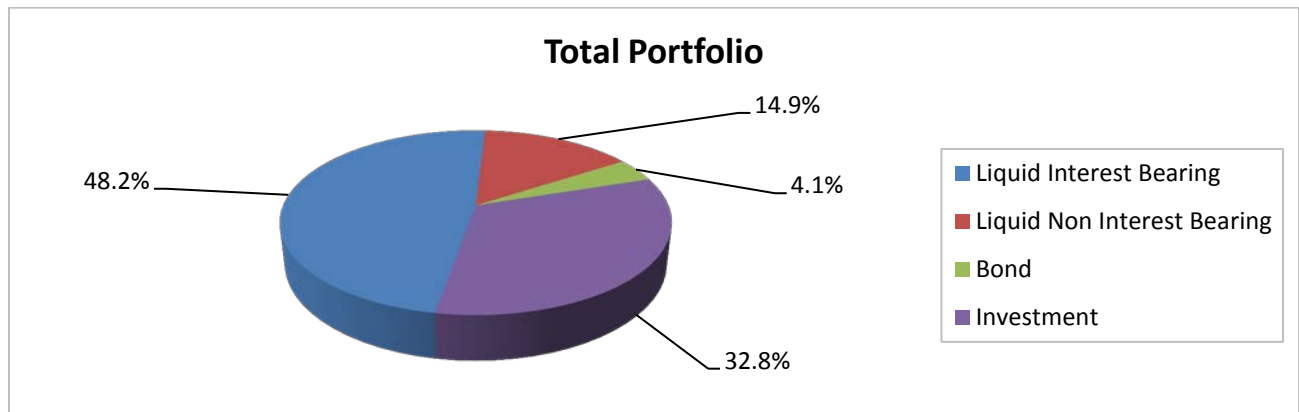
BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL022-13	Gwinnett County Fire Training Center – Phase I Driving Course	DOSS	318 2009 SPLOST Fund	\$1,500,000	3/14/2013	Anticipated to BOC May 2013
BL023-13	Construction of Little Mulberry Park Phase II	DOCS	318 2009 SPLOST Fund	\$1,740,000	3/14/2013	Anticipated to BOC April 2013
BL024-13	SR 20 (Peachtree Industrial Boulevard to Chattahoochee River) Major Roadway Improvements Project	DOT	318 2009 SPLOST Fund	\$29,000,000	3/18/2013	Anticipated to BOC May 2013
BL025-13	Resurfacing of County Roads on a Term Contract	DOT	318 2009 SPLOST Fund	\$13,000,000	3/7/2013	Anticipated to BOC 4/2/2013
BL026-13	Provide Bridge Rehabilitation Services	DOT	318 2009 SPLOST Fund	\$300,000	3/28/2013	Anticipated to BOC May 2013
BL027-13	Provide, Install, Mark, Repair, and Remove Speed Humps on an Annual Contract	DOT	003 Speed Hump Program Fund	\$98,000	3/20/2013	Anticipated to BOC April 2013
BL028-13	Suwanee Dam Road (Peachtree Industrial Blvd. - Buford Highway) Pedestrian Safety, Suwanee Dam Road School Safety Project	DOT	318 2009 SPLOST Fund	\$798,000	3/28/2013	Anticipate to BOC Agenda 5/7/2013
BL029-13	Cruse Road Sidewalk (Sugarloaf Parkway - Old Norcross Road), Beaver Ruin Road Sidewalk (Rockborough Trail - Bailey Drive), and S.R. 141 Sidewalk (Holcomb Bridge Road - Woodhill Drive) Pedestrian Safety Improvements Projects	DOT	318 2009 SPLOST Fund	\$580,000	4/4/2013	Anticipate to BOC Agenda 5/7/2013
RP023-12	Provision of Voice & Data Network Services on an Annual Contract	ITS	665 Administrative Support Fund 001 General Fund 501 Water & Sewer Operating Fund 095 E-911 Fund 105 Recreation Fund Various Other Funds	\$2,100,000	10/18/2012	Anticipated to BOC April 2013
RP025-12	Provision of Inmate Coinless and Pay Telephone Equipment at the Gwinnett County Detention Center	Sheriff	001 General Fund	\$860,000 (Revenue)	10/31/2012	Anticipated to BOC April 2013

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

Financial Position as of December 31st

Currently, the County manages \$1.029 billion in cash and investments representing the Total Portfolio value. This total includes funds in both the operating and capital budgets managed by staff in Financial Services. For tracking purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at December 31, 2012 were:

Liquidity Portfolio	
Interest Bearing	\$495,272,364
Non-Interest Bearing	153,454,788
Bond Portfolio	42,335,167
<u>Investment Portfolio</u>	<u>337,482,779</u>
Total	\$1,028,545,098



The value of the Total Portfolio at December 31, 2012 was \$1,028,545,098 compared to \$1,020,737,091 at December 31, 2011.

Liquidity balances include interest bearing accounts at the State of Georgia (GA-1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network. In accordance with State law, funds in the Liquidity Portfolio are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or pledged collateral held by custodians Bank of New York Mellon or Federal Home Loan Bank at a market value of 110% of the deposit total.

12/31/12	%	\$	Yield
Interest Bearing	2.27%	\$14,720,500	0.10%
State GA1	60.51%	\$392,550,524	0.17%
Non-interest bearing	23.65%	\$153,454,788	
Certificates of Deposit	13.57%	\$88,001,340	0.56%
Total	100.00%	\$648,727,152	0.24%*

*Excludes Non-Interest bearing from the yield calculation.

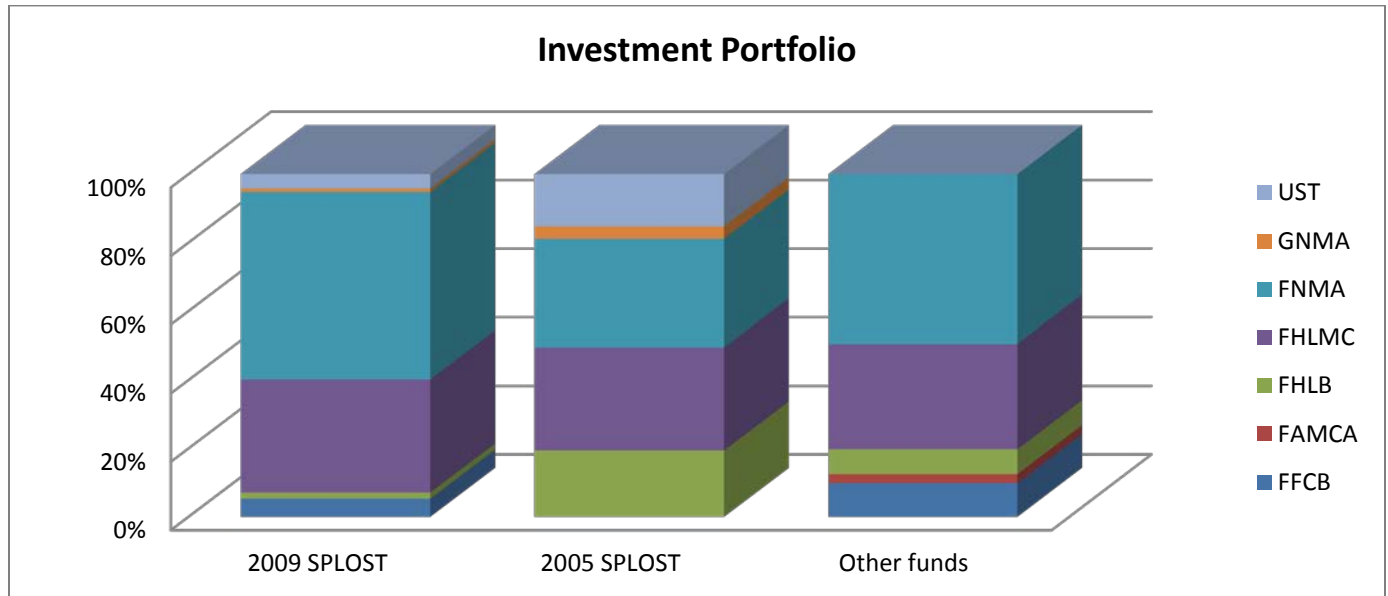
GWINNETT COUNTY, GEORGIA
Investment Update as of December 31, 2012
 Page 2

The weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, is .2413% compared to .204% at December 31, 2011. This WAC is benchmarked against two indices: S&P GIP Government Index and the State Local Government Investment Pool (GA1) + 10 basis points. As of December 31, 2012, the average return in excess of these two benchmarks would equate to \$612,814 on an annualized basis.

Balances in the Bond Portfolio increased slightly from \$41,649,062 at December 31, 2011 to \$42,335,167 at December 31, 2012 due to increased monthly sinking fund deposits made to the custodian. The Bond Portfolio represented 4.12% of the Total Portfolio at December 31, 2012. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants. During 2012, bond proceeds held for 2009 A and B Water & Sewer bonds were spent down by requisitions totaling about \$2.4 million and the construction fund accounts were closed.

The nominal value of Investment Securities decreased from \$350,157,323 at December 31, 2011 to \$337,482,779 at December 31, 2012. Investment securities held for the Operating, 2005 and 2009 SPLOST Programs represented 32.81% of the Total Portfolio at December 31, 2012 compared to 34.30% at December 31, 2011. Other funds consist of operating funds including General Fund, Solid Waste, and E-911. The 2001 Sales Tax bank and safekeeping accounts were closed in the fall, and investment security positions held for 2001 were transferred to the 2005 Sales Tax account.

For the year ended December 31, 2012, bank and investment income earned among all funds totaled \$4,666,510, and of this total, sales tax funds earned \$1,539,954.



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

As of December 31, 2012, Atlanta Capital Management managed 2005 and 2009 SPLOST funds with a total market value of \$85,737,538. Management fees paid to this manager in 2012 totaled \$103,143 compared to \$114,500 paid in 2011.

Future Actions

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

