



gwinnettcounty

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



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M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator

Maria B. Woods
Director of Financial Services

DATE: November 20, 2013

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

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

This report includes:

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Financial Summaries by Fund	Page 10
Non-departmental Budget Transfers Schedule	Page 47
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Executive Summary

Notable events during October and early November included: 1) voters' approval of the 2014 Special Purpose Local Option Sales Tax (SPLOST), 2) property tax collections and appeals processing, and 3) the continuation of the fiscal year 2014 budget process. Highlights from these activities are discussed below.

2014 Special Purpose Local Option Sales Tax (SPLOST)

On November 5th, Gwinnett County voters approved the renewal of the one-cent SPLOST. The new three-year program will start in April 2014 and is expected to raise an estimated \$498 million for capital projects. The County will receive 78.9 percent of the proceeds and the 16 cities will receive 21.1 percent. The County will dedicate 70 percent of its share, or an estimated \$275 million, to transportation projects such as roads, bridges, intersection improvements, and sidewalks, including \$25 million for joint city/county transportation projects. To learn more about planned uses, visit the [2014 SPLOST fact sheet](#) on the County's website.

Input from County residents is an important component of SPLOST planning and oversight. A new review committee will monitor all spending under the 2014 SPLOST program, and the County's external auditor will review spending by each entity and the program as a whole. The County and its cities will publish a status report on their websites by the end of each year.

On the planning side, the Citizens Project Selection Committee (CPSC) for transportation is made up of representatives from six major interest groups – homeowners, businesses, environmental, schools, civic organizations, and seniors – who were selected from among their peers to serve. Their purpose is to review and prioritize prospective project categories for the new SPLOST program. The committee's first assignment was to recommend how much money would be allocated among the different types of projects. Now that the SPLOST renewal has been approved by voters, the group will begin prioritizing projects.

Property Taxes and Appeals

The Tax Assessor's Office mailed Annual Notices of Current Assessment to all properties in the County in April and May. During the 45 day appeal period, taxpayers filed approximately 11,415 commercial and residential property tax appeals, a 56 percent decrease from the number of appeals filed last year. As of November 12th, approximately 92 percent of the appeals have been settled, with 956 appeals or approximately \$42.6 million of the tax digest value still under dispute.

Real and personal property tax payments were due October 3rd. As of October 31st, the property tax collection rate was 94.25 percent.

Pending receipt of final valuations for utility taxes and in accordance with the Official Code of Georgia Annotated (O.C.G.A.) 48-2-18, the County billed 85 percent of the prior year's taxable value for utility taxes on October 1st. The amount billed for the County was \$5,057,589 with a due date of December 1, 2013. The Board of Tax Assessors plans to issue the official 2013

assessments for the utility companies within 10 days of receiving them from the Georgia Department of Revenue, with a 30 day appeal period. Final adjusted tax bills reconciled for prior payments will be issued in late February or early March 2014, depending on when the Georgia Department of Revenue provides values to the County.

2014 Budget Preparation

With input from the budget review team, the Chairman presented the proposed fiscal year 2014 budget to the Board of Commissioners on November 19th, and it is now available to the public on the County's website. On December 9th at 7:00 p.m., the Board of Commissioners will hold a public hearing to receive the public's comments on the proposed budget. Adoption of the 2014 budget is expected to occur on January 7, 2014.

New Service Districts Established in 2013

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 the County's website.

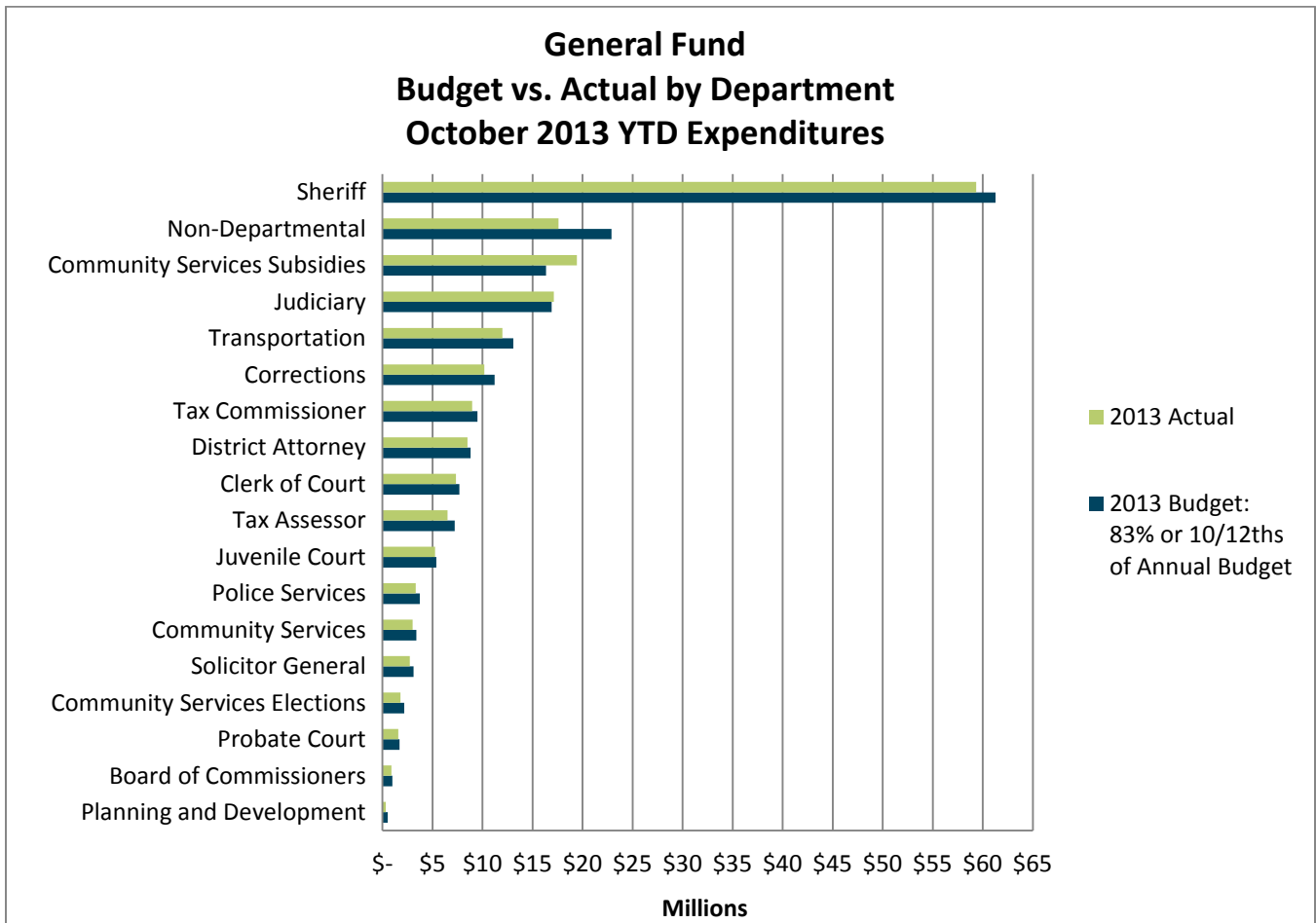
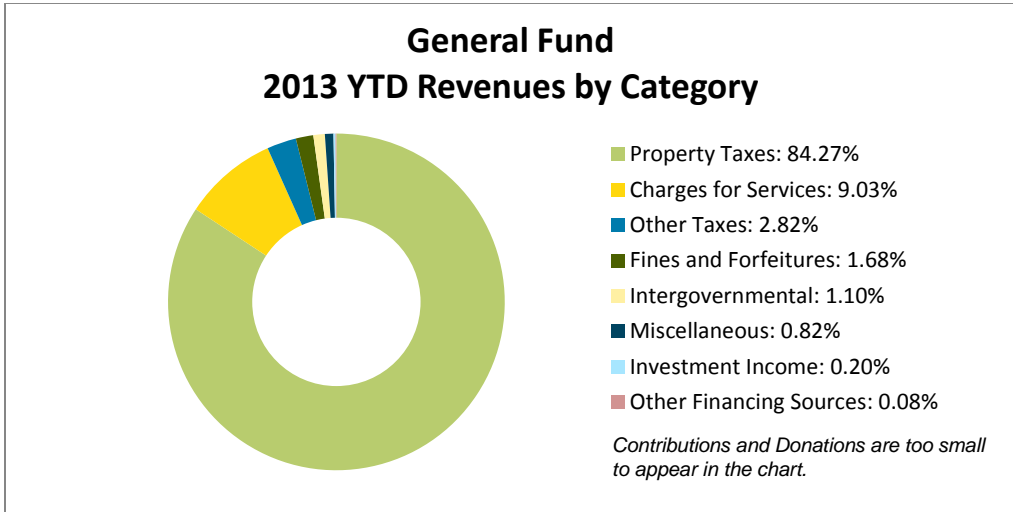
Report Format

In fiscal year 2013, the County changed the layout of the fund statements within this report to include prior year actual results for most funds. Funds that are new or that have changed significantly in 2013 do not include prior year data. To view prior years' monthly financial status reports, refer to the County's [Your Money](#) web page.

A quarterly update of the County's Investment Program for the quarter ended September 30, 2013 is included within this report. The Investment Update summarizes the County's financial position and investment activities through the third quarter of 2013.

General Fund (page 10)

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



Non-departmental actual and budgeted expenditures in the graph on the previous page exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown on page 11 of this report.

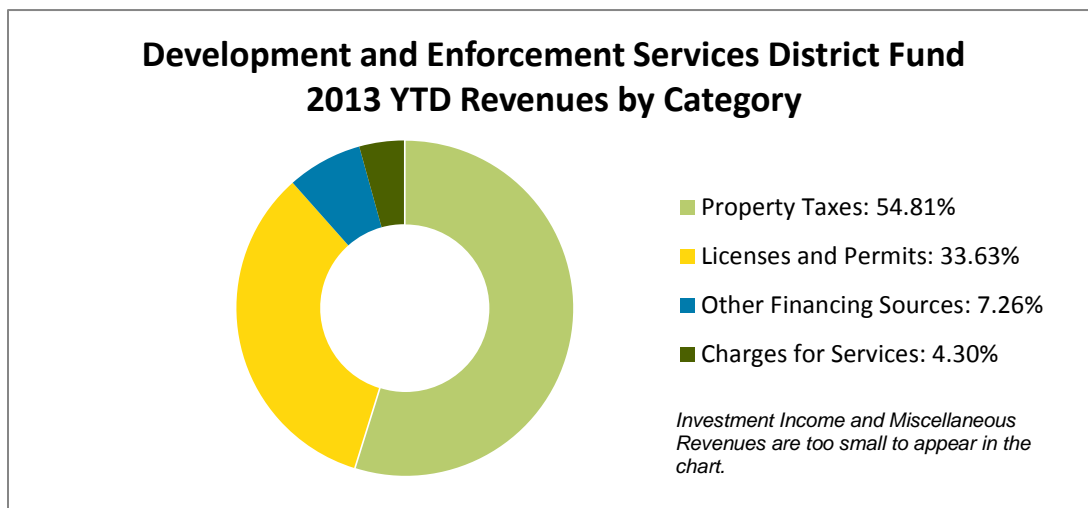
Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended. Amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

As expected, Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed. The variance between budget and actual expenditures is normal due to the timing of when subsidy payments and payments to other governments are made. Subsidy payments are generally paid quarterly. The County has made all four quarterly payments to most community services subsidy recipients as of the date of this report.

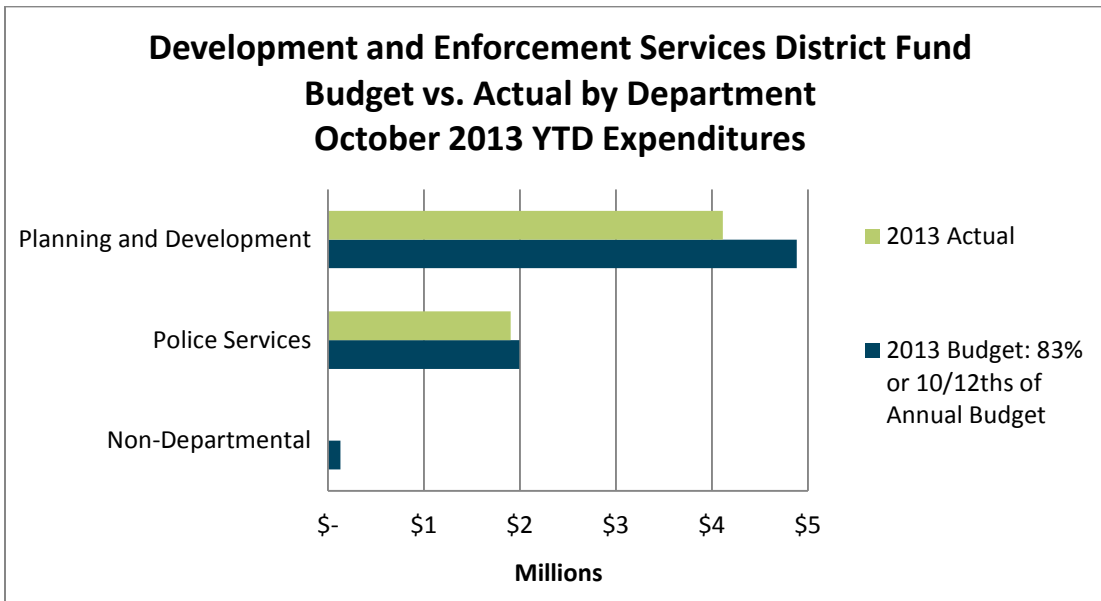
Judiciary expenditures are slightly over budget through the end of October. Budget is transferred from non-departmental reserves at the beginning of each quarter to cover the costs for indigent defense, court interpreter, and court reporters. The result is a higher percentage of actual expenditures compared to budget.

Development and Enforcement Services District Fund (page 13)

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.

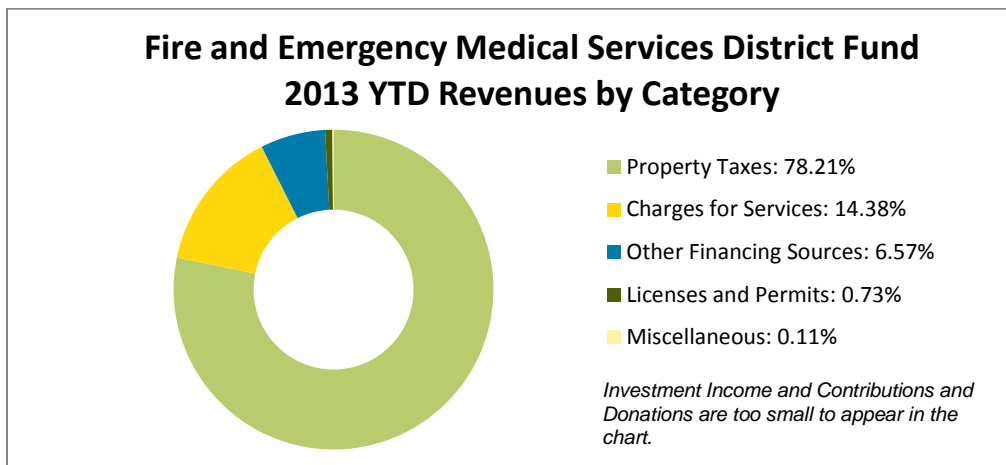


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

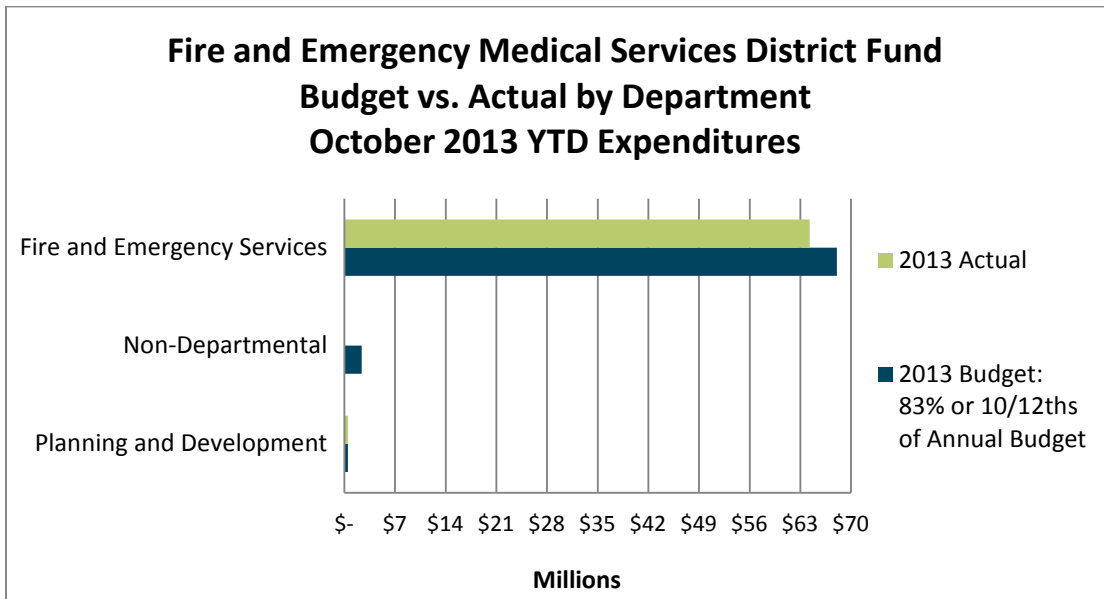


Fire and Emergency Medical Services District Fund (page 14)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical 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 continue to receive County-provided emergency medical services.

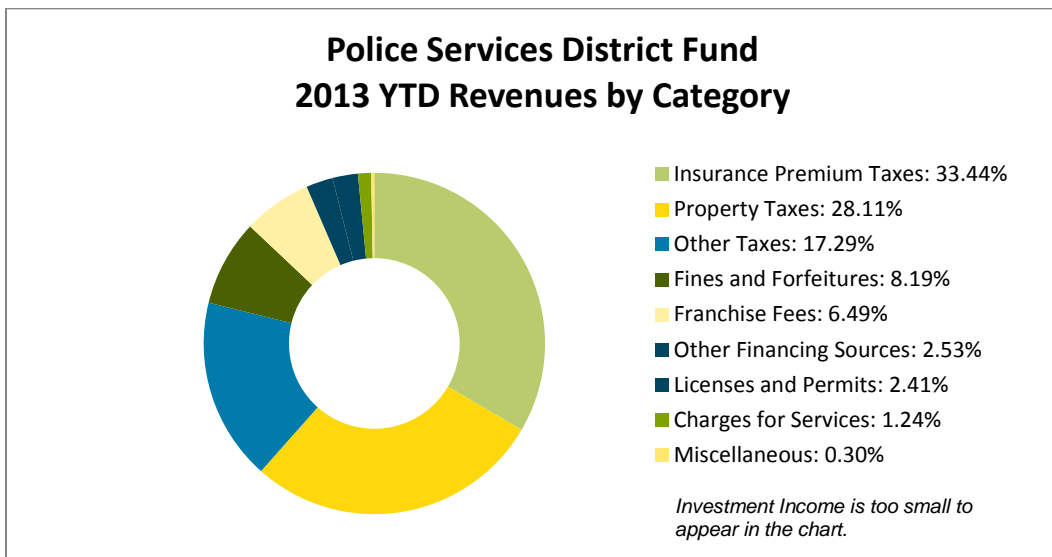


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,889 to establish a 3-month reserve.



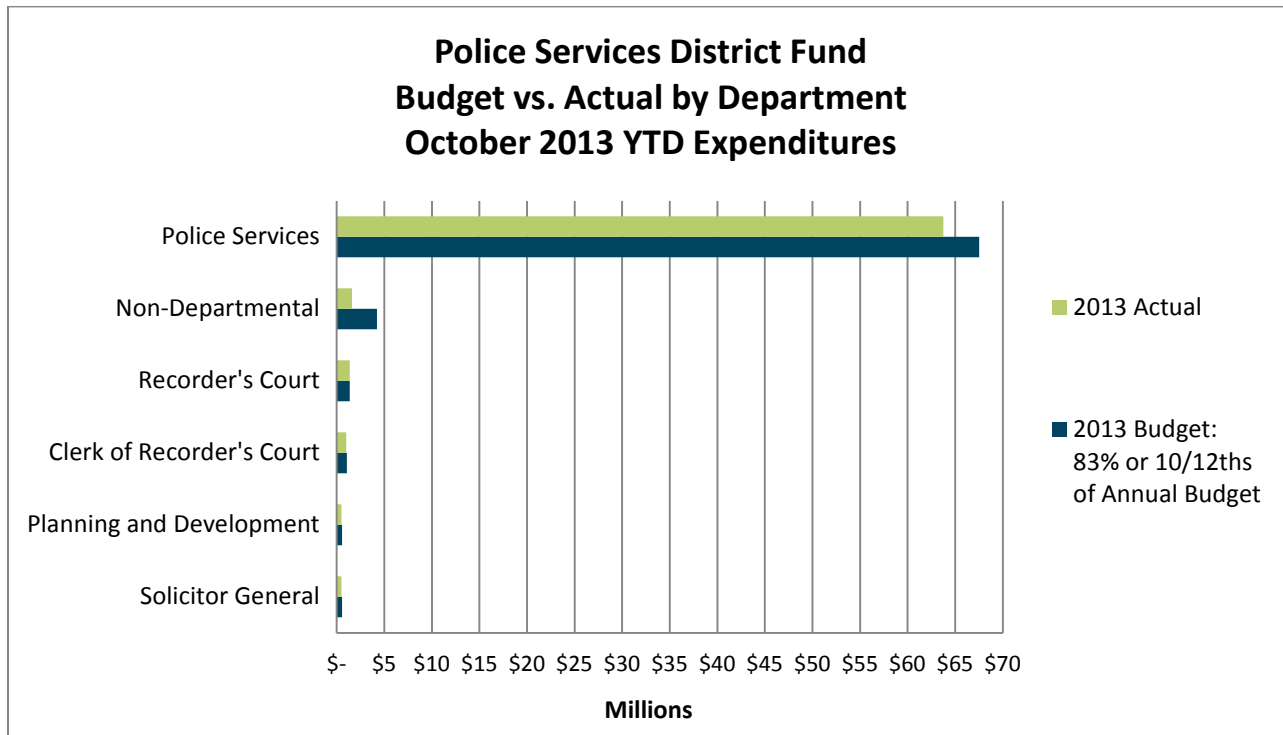
Police Services District Fund (page 16)

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



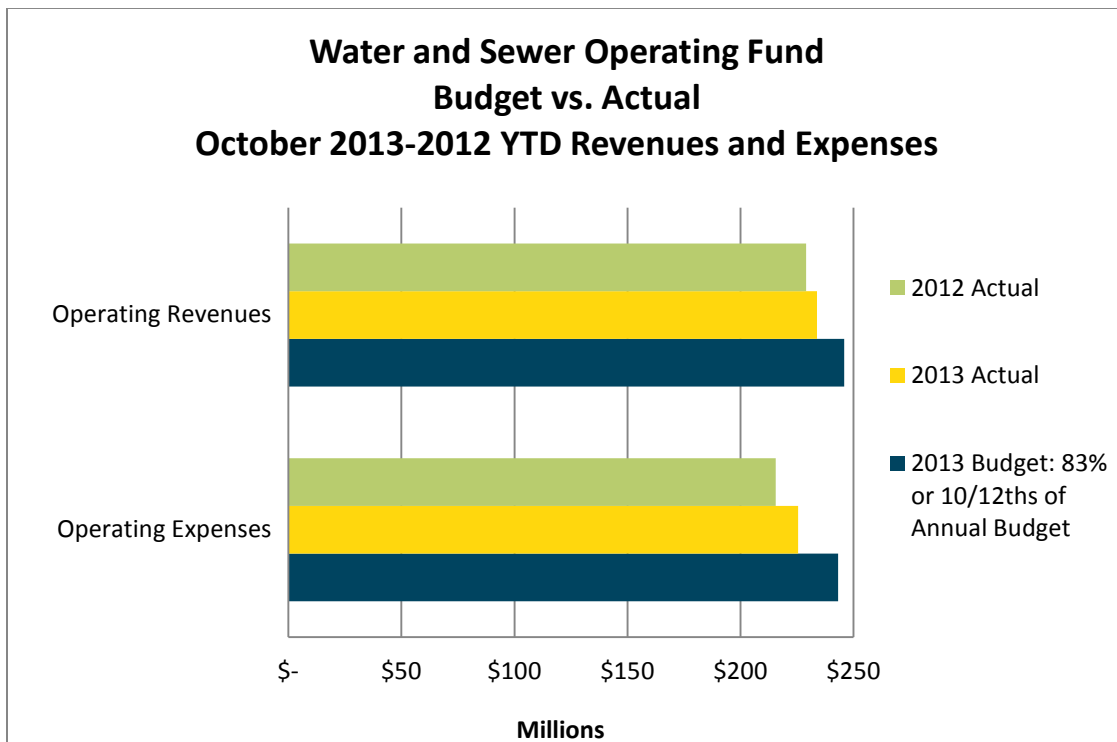
To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$27,500,000 to establish a 3-month reserve.

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



Water and Sewer Operating Fund (page 40)

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



Total year-to-date Water and Sewer Operating Fund revenues are up approximately \$4.8 million when compared to the same time last year. The year-over-year increase is primarily attributable to increases in retail sewer, system development charge, and retail water revenues. These increases are partially offset by decreases in miscellaneous revenues. System development charge revenues, which represent fees paid by developers to receive access to the water and sewerage system, continue to be reported at higher levels than 2012 as construction activity increases in the County. Miscellaneous revenues are lower this year over last year due to a one-time sales tax refund received in 2012.

Total operating revenues are currently 4.90 percent under budget for the percentage of the fiscal year that has lapsed. The Department of Water Resources has projected revenues will be approximately 2 percent, or \$5 million, under budget at year end.

Year-to-date Water and Sewer operating expenses are up nearly \$10.0 million when compared to 2012. The year-over-year increase is mainly due to increases in the transfers to the renewal and extension fund and debt service expenses. These increases are partially offset by decreases in the Other Post-Employment Benefit (OPEB) contribution, capacity and use, and personal services.

Total operating expenses are 7.25 percent under budget for the percentage of the fiscal year that has lapsed, and they are expected to remain under budget for the remainder of the year, particularly in the following areas:

- Utilities (\$3.5 million under budget) and chemicals (\$1.7 million under budget) are lower than expected due to a 7.20 percent decrease in water consumption resulting from unusually high rainfall levels.
- Industrial repair and maintenance is \$4.1 million under budget.
- Professional services are \$3.6 million under budget.
- Personal services are \$3.2 million under budget due to job vacancies.

In summary, despite the revenue shortfalls, operational under-expenditures are expected to provide the fund with a contribution to net position at year end.

Other Funds

All required debt service payments have been made in both the 2003 General Obligation Bond Debt Service Fund (page 12) and the Stadium Fund (page 33) for fiscal year 2013. As a result, there is very little remaining budget in these funds, however we expect very few expenditures for the remainder of the year.

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GENERAL FUND (001)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ 174,536,687	\$ 174,536,687	\$ 174,536,687	
Revenues:				
Taxes	\$ 204,749,308	\$ 204,679,833	\$ 198,440,118	96.95%
Intergovernmental	3,097,585	3,197,725	2,505,099	78.34%
Charges for Services	26,651,171	26,799,971	20,577,788	76.78%
Fines and Forfeitures	5,247,479	5,247,479	3,827,476	72.94%
Investment Income	319,511	319,511	443,810	138.90%
Contributions and Donations	30,000	34,597	33,916	98.03%
Miscellaneous	1,490,450	1,919,786	1,865,141	97.15%
Other Financing Sources	199,539	199,539	186,217	93.32%
Total Revenues without Use of Fund Balance	241,785,043	242,398,441	227,879,565	94.01%
Use of Fund Balance	42,636,693	43,778,553	-	0.00%
TOTAL REVENUES	\$ 284,421,736	\$ 286,176,994	\$ 227,879,565	79.63%
Appropriations:				
Board of Commissioners	\$ 1,193,826	\$ 1,193,826	\$ 892,395	74.75%
Tax Assessor	8,605,360	8,641,459	6,485,599	75.05%
Tax Commissioner	11,070,281	11,403,613	8,966,641	78.63%
Transportation	15,783,712	15,696,478	11,979,257	76.32%
Planning and Development	639,345	639,345	332,255	51.97%
Police Services	4,413,101	4,476,490	3,322,019	74.21%
Corrections	13,329,003	13,445,022	10,172,016	75.66%
Community Services	4,089,393	4,055,428	3,023,489	74.55%
Community Services Subsidies:				
Atlanta Regional Commission	816,100	825,100	825,100	100.00%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%
Library In-House Services	735,199	765,199	581,785	76.03%
Library Subsidy	15,118,068	15,118,068	15,118,068	100.00%
Mental Health	768,297	768,297	768,297	100.00%
Total Community Services Subsidies	19,588,951	19,627,951	19,444,537	99.07%
Community Services - Elections	2,626,137	2,618,197	1,806,180	68.99%
Juvenile Court	5,933,166	6,441,867	5,249,230	81.49%
Sheriff	71,209,915	72,223,215	58,296,835	80.72%
Immigration Customs Enforcement	1,310,531	1,310,531	1,051,890	80.26%
Clerk of Court	9,205,726	9,205,726	7,336,100	79.69%
Judiciary	15,614,527	20,288,127	17,133,518	84.45%
Probate Court	1,930,924	2,031,908	1,588,188	78.16%
District Attorney	10,480,189	10,557,275	8,498,726	80.50%
Solicitor General	3,608,983	3,715,342	2,720,769	73.23%

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GENERAL FUND (001) continued

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Non-Departmental:				
Compensation Reserve	579,265	429,265	-	0.00%
Contingency	1,510,027	937,844	-	0.00%
Contribution to Capital	2,246,329	2,246,329	1,871,941	83.33%
Contribution to Transit	2,765,574	2,765,574	2,304,645	83.33%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Prisoner Medical Reserve	2,000,000	913,700	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,191,293	1,192,153	996,232	83.57%
Other Miscellaneous	391,774	391,774	151,873	38.77%
Other Post-Employment Benefit Reserve	-	16,456	-	0.00%
Pauper Burial	90,000	170,000	134,050	78.85%
Partnership Gwinnett	500,000	500,000	400,000	80.00%
Fuel/Parts Reserve	100,000	100,000	-	0.00%
Indigent Defense Reserve	6,000,000	2,705,700	-	0.00%
Court Reporters Reserve	2,000,000	374,300	-	0.00%
Court Interpreters Reserve	565,000	192,500	-	0.00%
Pension Reserve	-	32,096	-	0.00%
Other Governmental Agencies	250,000	407,902	154,863	37.97%
Motor Vehicle Contributions	8,518,018	8,135,950	6,608,335	81.22%
Intangible Recording Contribution	-	2,012,265	1,547,968	76.93%
Contribution to Service District Funds	51,129,401	51,129,401	51,129,401	100.00%
800 MHZ Maintenance	2,451,985	2,451,985	2,410,297	98.30%
Total Non-Departmental	83,788,666	78,605,194	68,709,605	87.41%
TOTAL APPROPRIATIONS	\$ 284,421,736	\$ 286,176,994	\$ 237,009,249	82.82%

Projected Fund Balance December 31

\$ 131,899,994	\$ 130,758,134
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Fund Balance as of Report Date

\$ 165,407,003

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 28,892,896	\$ 28,892,896	\$ 28,892,896			
Revenues:						
Taxes	\$ 5,683,063	\$ 5,718,349	\$ 5,813,057	101.66%	\$ 5,926,614	108.91%
Intergovernmental	18,817	18,817	20,195	107.32%	13,282	70.59%
Investment Income	21,244	21,244	16	0.08%	27,975	112.87%
Other Financing Sources	35,286	-	-	-	25,117,309	100.00%
Total Revenues without Use of Fund Balance	5,758,410	5,758,410	5,833,268	101.30%	31,085,180	101.58%
Use of Fund Balance	19,814,419	19,814,419	-	0.00%	-	-
TOTAL REVENUES	\$ 25,572,829	\$ 25,572,829	\$ 5,833,268	22.81%	\$ 31,085,180	101.58%
Appropriations:						
Debt Service	\$ 25,572,829	\$ 25,572,829	\$ 24,869,493	97.25%	\$ 5,473,091	99.04%
Other Financing Uses	-	-	-	-	24,817,713	100.00%
TOTAL APPROPRIATIONS	\$ 25,572,829	\$ 25,572,829	\$ 24,869,493	97.25%	\$ 30,290,804	99.82%
Projected Fund Balance December 31	\$ 9,078,477	\$ 9,078,477				
Fund Balance as of Report Date			\$ 9,856,671			

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DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 5,487,822	\$ 5,487,822	\$ 4,712,817	85.88%
Licenses and Permits	2,381,824	3,114,948	2,891,777	92.84%
Charges for Services	336,730	336,961	369,880	109.77%
Investment Income	3,000	3,000	1,939	64.63%
Miscellaneous	-	3,170	3,545	111.83%
Other Financing Sources	677,996	818,387	624,231	76.28%
Operating Transfer In - 3 Month Reserve	2,859,512	2,859,512	2,859,512	100.00%
TOTAL REVENUES	\$ 11,746,884	\$ 12,623,800	\$ 11,463,701	90.81%
Appropriations:				
Planning and Development	\$ 5,964,351	\$ 5,859,885	\$ 4,113,707	70.20%
Police Services	2,342,920	2,389,456	1,903,690	79.67%
Non-Departmental	125,000	152,938	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,432,271	8,402,279	6,017,397	71.62%
Contribution to Fund Balance	3,314,613	4,221,521	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,746,884	\$ 12,623,800	\$ 6,017,397	47.67%
Projected Fund Balance December 31	\$ 3,314,613	\$ 4,221,521		
Fund Balance as of Report Date			\$ 5,446,304	

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FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 65,285,292	\$ 65,285,292	\$ 62,328,946	95.47%
Licenses and Permits	778,373	778,373	579,139	74.40%
Charges for Services	13,850,660	13,850,660	11,456,752	82.72%
Investment Income	33,750	33,750	11,619	34.43%
Contributions and Donations	-	-	795	-
Miscellaneous	35,400	87,157	91,571	105.06%
Other Financing Sources	5,406,582	6,654,495	5,238,688	78.72%
Operating Transfer In - 3 Month Reserve	20,769,889	20,769,889	20,769,889	100.00%
TOTAL REVENUES	\$ 106,159,946	\$ 107,459,616	\$ 100,477,399	93.50%
Appropriations:				
Planning and Development	\$ 597,429	\$ 597,429	\$ 480,129	80.37%
Fire and Emergency Services	81,767,134	81,649,635	64,275,196	78.72%
Non-Departmental	2,715,000	2,852,263	-	0.00%
Total Appropriations without Contribution to Fund Balance	85,079,563	85,099,327	64,755,325	76.09%
Contribution to Fund Balance	21,080,383	22,360,289	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,159,946	\$ 107,459,616	\$ 64,755,325	60.26%
Projected Fund Balance December 31	\$ 21,080,383	\$ 22,360,289		
Fund Balance as of Report Date			\$ 35,722,074	

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LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ 820,000	\$ 820,000	\$ 820,000	
Revenue:				
Investment Income	\$ 1,200	\$ 1,200	\$ 2,054	171.17%
Total Revenues without Use of Fund Balance	1,200	1,200	2,054	171.17%
Use of Fund Balance	15,600	15,600	-	0.00%
TOTAL REVENUES	\$ 16,800	\$ 16,800	\$ 2,054	12.23%
Appropriations:				
Loganville Emergency Medical Services	\$ 16,800	\$ 16,800	\$ 10,338	61.54%
TOTAL APPROPRIATIONS	\$ 16,800	\$ 16,800	\$ 10,338	61.54%
Projected Fund Balance December 31	\$ 804,400	\$ 804,400		
Fund Balance as of Report Date			\$ 811,716	

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POLICE SERVICES DISTRICT FUND (106)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 46,847,668	\$ 46,814,098	\$ 46,961,429	100.31%
Insurance Premium Taxes	27,984,859	27,984,859	30,265,959	108.15%
Licenses and Permits	4,306,401	4,306,401	2,183,341	50.70%
Charges for Services	921,463	928,852	1,122,982	120.90%
Fines and Forfeitures	9,134,646	9,134,646	7,414,308	81.17%
Investment Income	33,750	33,750	19,898	58.96%
Contributions and Donations	-	1,000	-	0.00%
Miscellaneous	248,045	342,732	271,503	79.22%
Other Financing Sources	2,051,372	2,675,330	2,293,385	85.72%
Operating Transfer In - 3 Month Reserve	27,500,000	27,500,000	27,500,000	100.00%
TOTAL REVENUES	\$ 119,028,204	\$ 119,721,668	\$ 118,032,805	98.59%
Appropriations:				
Planning and Development	\$ 697,900	\$ 665,972	\$ 508,197	76.31%
Police Services	81,749,463	81,038,443	63,767,385	78.69%
Recorder's Court	1,591,586	1,663,936	1,380,632	82.97%
Solicitor General	672,812	672,812	498,934	74.16%
Clerk of Recorder's Court	1,298,873	1,298,873	1,017,767	78.36%
Non-Departmental	5,010,636	5,074,358	1,620,636	31.94%
Total Appropriations without Contribution to Fund Balance	91,021,270	90,414,394	68,793,551	76.09%
Contribution to Fund Balance	28,006,934	29,307,274	-	0.00%
TOTAL APPROPRIATIONS	\$ 119,028,204	\$ 119,721,668	\$ 68,793,551	57.46%
Projected Fund Balance December 31	\$ 28,006,934	\$ 29,307,274		
Fund Balance as of Report Date			\$ 49,239,254	

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RECREATION FUND (105)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 14,399,068	\$ 14,399,068	\$ 14,399,068			
Revenues:						
Taxes	\$ 23,356,746	\$ 23,703,528	\$ 22,004,547	92.83%	\$ 23,194,760	101.34%
Intergovernmental	52,810	52,810	84,137	159.32%	55,329	104.77%
Charges for Services	3,935,559	3,772,050	3,141,679	83.29%	3,344,207	82.28%
Investment Income	11,250	11,250	8,387	74.55%	9,537	150.66%
Contributions and Donations	4,550	4,550	-	0.00%	300	6.59%
Miscellaneous	1,849,471	1,871,034	1,790,123	95.68%	1,557,146	91.64%
Other Financing Sources	346,782	-	6,063	-	-	-
Total Revenues without Use of Fund Balance	29,557,168	29,415,222	27,034,936	91.91%	28,161,279	98.07%
Use of Fund Balance	-	299,654	-	0.00%	-	-
TOTAL REVENUES	\$ 29,557,168	\$ 29,714,876	\$ 27,034,936	90.98%	\$ 28,161,279	98.07%
Appropriations:						
Community Services	\$ 27,944,567	\$ 29,564,202	\$ 22,495,547	76.09%	\$ 22,122,523	78.22%
Non-Departmental	-	14,362	-	0.00%	-	-
Support Services	136,312	136,312	104,425	76.61%	98,889	76.66%
Total Appropriations without Contribution to Fund Balance	28,080,879	29,714,876	22,599,972	76.06%	22,221,412	78.22%
Contribution to Fund Balance	1,476,289	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 29,557,168	\$ 29,714,876	\$ 22,599,972	76.06%	\$ 22,221,412	77.39%
Projected Fund Balance December 31	\$ 15,875,357	\$ 14,099,414				
Fund Balance as of Report Date			\$ 18,834,032			

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SPEED HUMP FUND (003)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 1,147,852	\$ 1,147,852	\$ 1,147,852			
Revenues:						
Charges for Services	\$ 115,904	\$ 115,904	\$ 112,171	96.78%	\$ 112,328	97.78%
Investment Income	1,500	1,500	696	46.40%	-	-
TOTAL REVENUES	\$ 117,404	\$ 117,404	\$ 112,867	96.14%	\$ 112,328	97.78%
Appropriations:						
Transportation	\$ 62,272	\$ 62,272	\$ 46,485	74.65%	\$ 32,832	56.26%
Total Appropriations without Contribution to Fund Balance	62,272	62,272	46,485	74.65%	32,832	56.26%
Contribution to Fund Balance	55,132	55,132	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 117,404	\$ 117,404	\$ 46,485	39.59%	\$ 32,832	28.58%
Projected Fund Balance December 31	\$ 1,202,984	\$ 1,202,984				
Fund Balance as of Report Date			\$ 1,214,234			

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STREET LIGHTING FUND (002)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 2,980,705	\$ 2,980,705	\$ 2,980,705			
Revenues:						
Charges for Services	\$ 6,961,294	\$ 6,961,825	\$ 6,527,836	93.77%	\$ 5,964,139	96.71%
Investment Income	4,500	4,500	269	5.98%	1,649	45.40%
Total Revenues without Use of Fund Balance	6,965,794	6,966,325	6,528,105	93.71%	5,965,788	96.68%
Use of Fund Balance	456,046	455,995	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,421,840	\$ 7,422,320	\$ 6,528,105	87.95%	\$ 5,965,788	80.39%
Appropriations:						
Transportation	\$ 7,421,840	\$ 7,422,320	\$ 5,145,209	69.32%	\$ 5,020,485	67.66%
TOTAL APPROPRIATIONS	\$ 7,421,840	\$ 7,422,320	\$ 5,145,209	69.32%	\$ 5,020,485	67.66%
Projected Fund Balance December 31	\$ 2,524,659	\$ 2,524,710				
Fund Balance as of Report Date			\$ 4,363,601			

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AUTHORITY IMAGING FUND (020)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ 1,309,410	\$ 1,309,410	\$ 1,309,410	
Revenues:				
Charges for Services	\$ 832,275	\$ 707,275	\$ 604,860	85.52%
Investment Income	338	338	1,070	316.57%
Total Revenues without Use of Fund Balance	832,613	707,613	605,930	85.63%
Use of Fund Balance	1,132,199	1,257,199	-	0.00%
TOTAL REVENUES	\$ 1,964,812	\$ 1,964,812	\$ 605,930	30.84%
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	\$ 52,211		
Fund Balance as of Report Date			\$ 1,915,340	

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CORRECTIONS INMATE FUND (085)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 47,282	\$ 47,282	\$ 47,282			
Revenues:						
Charges for Services	\$ 43,500	\$ 43,500	\$ 55,698	128.04%	\$ 37,732	70.87%
Miscellaneous	6,122	6,508	7,240	111.25%	3,683	63.97%
Total Revenues without Use of Fund Balance	49,622	50,008	62,938	125.86%	41,415	70.12%
Use of Fund Balance	19,772	19,386	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 69,394	\$ 69,394	\$ 62,938	90.70%	\$ 41,415	41.72%
Appropriations:						
Corrections	\$ 69,394	\$ 69,394	\$ 50,145	72.26%	\$ 52,801	53.19%
TOTAL APPROPRIATIONS	\$ 69,394	\$ 69,394	\$ 50,145	72.26%	\$ 52,801	53.19%
Projected Fund Balance December 31	\$ 27,510	\$ 27,896				
Fund Balance as of Report Date			\$ 60,075			

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 1,422,804	\$ 1,422,804	\$ 1,422,804			
Revenues:						
Fines and Forfeitures	\$ 875,073	\$ 875,073	\$ 709,817	81.12%	\$ 641,381	77.11%
Investment Income	1,481	1,481	1,118	75.49%	1,238	62.40%
Miscellaneous	-	1,280	1,679	131.17%	1,320	94.35%
Other Financing Sources	-	-	-	-	91,828	83.33%
Total Revenues without Use of Fund Balance	876,554	877,834	712,614	81.18%	735,767	77.83%
Use of Fund Balance	298,929	243,094	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,175,483	\$ 1,120,928	\$ 712,614	63.57%	\$ 735,767	63.64%
Appropriations:						
District Attorney	\$ 433,311	\$ 445,066	\$ 344,963	77.51%	\$ 236,898	50.28%
Solicitor General	742,172	675,862	426,019	63.03%	439,272	64.13%
TOTAL APPROPRIATIONS	\$ 1,175,483	\$ 1,120,928	\$ 770,982	68.78%	\$ 676,170	58.48%
Projected Fund Balance December 31	\$ 1,123,875	\$ 1,179,710				
Fund Balance as of Report Date			\$ 1,364,436			

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 449,407	\$ 449,407	\$ 449,407			
Revenues:						
Fines and Forfeitures	-	\$ 116,260	\$ 116,260	100.00%	\$ 10,208	100.01%
Investment Income	511	511	373	72.99%	417	78.38%
Miscellaneous Revenue	-	-	2,906	-	-	-
Total Revenues without Use of Fund Balance	511	116,771	119,539	102.37%	10,625	98.94%
Use of Fund Balance	204,489	204,489	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 321,260	\$ 119,539	37.21%	\$ 10,625	5.17%
Appropriations:						
District Attorney	\$ 205,000	\$ 321,260	\$ 91,706	28.55%	\$ 85,885	41.78%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 321,260	\$ 91,706	28.55%	\$ 85,885	41.78%
Projected Fund Balance December 31	\$ 244,918	\$ 244,918				
Fund Balance as of Report Date			\$ 477,240			

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E-911 FUND (095)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 29,416,800	\$ 29,416,800	\$ 29,416,800			
Revenues:						
Charges for Services	\$ 14,082,774	\$ 14,082,774	\$ 11,058,917	78.53%	\$ 9,524,146	86.44%
Investment Income	58,657	58,657	97,312	165.90%	159,352	105.77%
Miscellaneous	-	4,400	5,761	130.93%	6,881	87.26%
Total Revenues without Use of Fund Balance	14,141,431	14,145,831	11,161,990	78.91%	9,690,379	86.70%
Use of Fund Balance	2,084,029	2,512,506	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,225,460	\$ 16,658,337	\$ 11,161,990	67.01%	\$ 9,690,379	47.22%
Appropriations:						
Police Services	\$ 13,725,460	\$ 13,213,505	\$ 9,226,327	69.82%	\$ 11,686,597	56.94%
Non-Departmental	2,500,000	3,444,832	3,133,741	90.97%	-	-
TOTAL APPROPRIATIONS	\$ 16,225,460	\$ 16,658,337	\$ 12,360,068	74.20%	\$ 11,686,597	56.94%
Projected Fund Balance December 31	\$ 27,332,771	\$ 26,904,294				
Fund Balance as of Report Date			\$ 28,218,722			

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JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 107,916	\$ 107,916	\$ 107,916			
Revenues:						
Charges for Services	\$ 67,834	\$ 67,849	\$ 48,230	71.08%	\$ 56,058	72.44%
Investment Income	15	-	-	-	9	25.00%
TOTAL REVENUES	<u>\$ 67,849</u>	<u>\$ 67,849</u>	<u>\$ 48,230</u>	71.08%	<u>\$ 56,067</u>	72.42%
Appropriations:						
Juvenile Court	\$ 67,849	\$ 67,849	\$ 49,311	72.68%	\$ 62,034	58.33%
TOTAL APPROPRIATIONS	<u>\$ 67,849</u>	<u>\$ 67,849</u>	<u>\$ 49,311</u>	72.68%	<u>\$ 62,034</u>	58.33%
Projected Fund Balance December 31	\$ 107,916	\$ 107,916				
Fund Balance as of Report Date			\$ 106,835			

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POLICE SPECIAL JUSTICE FUND (070)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 3,403,191	\$ 3,403,191	\$ 3,403,191			
Revenue:						
Fines and Forfeitures	\$ -	\$ 193,231	\$ 193,231	100.00%	\$ 122,817	100.00%
Total Revenues without Use of Fund Balance	-	193,231	193,231	100.00%	122,817	99.92%
Use of Fund Balance	1,224,550	1,254,274	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,224,550	\$ 1,447,505	\$ 193,231	13.35%	\$ 122,817	6.70%
Appropriations:						
Police Special Investigation Operations	\$ 1,224,550	\$ 1,447,505	\$ 313,223	21.64%	\$ 472,363	25.75%
TOTAL APPROPRIATIONS	\$ 1,224,550	\$ 1,447,505	\$ 313,223	21.64%	\$ 472,363	25.75%
Projected Fund Balance December 31	\$ 2,178,641	\$ 2,148,917				
Fund Balance as of Report Date			\$ 3,283,199			

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POLICE SPECIAL TREASURY FUND (071)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 71,677	\$ 71,677	\$ 71,677			
Revenue:						
Use of Fund Balance	\$ 695	\$ 71,677	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 695	\$ 71,677	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Police Services	\$ 695	\$ 71,677	\$ 24,613	34.34%	\$ 180,679	68.38%
TOTAL APPROPRIATIONS	\$ 695	\$ 71,677	\$ 24,613	34.34%	\$ 180,679	68.38%
Projected Fund Balance December 31	\$ 70,982	\$ -				
Fund Balance as of Report Date			\$ 47,064			

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POLICE SPECIAL STATE FUND (072)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 3,066,061	\$ 3,066,061	\$ 3,066,061			
Revenue:						
Fines and Forfeitures	\$ -	\$ 423,409	\$ 423,411	100.00%	\$ 306,731	100.45%
Miscellaneous	-	814	1,468	180.34%	2,269	453.80%
Other Financing Sources	-	-	230,976	-	-	-
Total Revenues without Use of Fund Balance	-	424,223	655,855	154.60%	309,000	101.03%
Use of Fund Balance	1,159,009	869,638	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,159,009	\$ 1,293,861	\$ 655,855	50.69%	\$ 309,000	25.96%
Appropriations:						
Police Services	\$ 1,159,009	\$ 1,293,861	\$ 592,477	45.79%	\$ 215,268	18.08%
TOTAL APPROPRIATIONS	\$ 1,159,009	\$ 1,293,861	\$ 592,477	45.79%	\$ 215,268	18.08%
Projected Fund Balance December 31	\$ 1,907,052	\$ 2,196,423				
Fund Balance as of Report Date			\$ 3,129,439			

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SHERIFF INMATE FUND (090)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 1,819,899	\$ 1,819,899	\$ 1,819,899			
Revenues:						
Charges for Services	\$ 415,648	\$ 415,648	\$ 356,115	85.68%	\$ 323,168	86.38%
Total Revenues without Use of Fund Balance	415,648	415,648	356,115	85.68%	323,168	86.38%
Use of Fund Balance	120,000	120,000	-	0.00%	-	-
TOTAL REVENUES	\$ 535,648	\$ 535,648	\$ 356,115	66.48%	\$ 323,168	86.38%
Appropriations:						
Sheriff Inmate Store Operations	\$ 535,648	\$ 535,648	\$ 205,910	38.44%	\$ 186,847	49.95%
TOTAL APPROPRIATIONS	\$ 535,648	\$ 535,648	\$ 205,910	38.44%	\$ 186,847	49.95%
Projected Fund Balance December 31	\$ 1,699,899	\$ 1,699,899				
Fund Balance as of Report Date			\$ 1,970,104			

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SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 218,443	\$ 218,443	\$ 218,443			
Revenues:						
Fines and Forfeitures	\$ -	\$ 55,150	\$ 55,150	100.00%	\$ 3,065	-
Investment Income	290	290	180	62.07%	170	108.97%
Miscellaneous	-	-	-	-	180	-
Other Financing Sources	-	-	-	-	7,098	-
Total Revenues without Use of Fund Balance	290	55,440	55,330	99.80%	10,513	6739.10%
Use of Fund Balance	149,710	199,710	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 255,150	\$ 55,330	21.69%	\$ 10,513	5.22%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 255,150	\$ 115,148	45.13%	\$ 16,336	8.10%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 255,150	\$ 115,148	45.13%	\$ 16,336	8.10%
Projected Fund Balance December 31	\$ 68,733	\$ 18,733				
Fund Balance as of Report Date			\$ 158,625			

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SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 846,647	\$ 846,647	\$ 846,647			
Revenues:						
Fines and Forfeitures	\$ -	\$ 215,132	\$ 215,133	100.00%	\$ 288,371	100.00%
Investment Income	662	662	590	89.12%	665	18.98%
Other Financing Sources	-	-	-	-	728	-
Total Revenues without Use of Fund Balance	662	215,794	215,723	99.97%	289,764	99.28%
Use of Fund Balance	249,338	846,638	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 250,000	\$ 1,062,432	\$ 215,723	20.30%	\$ 289,764	26.55%
Appropriations:						
Sheriff Special Operations	\$ 250,000	\$ 1,062,432	\$ 376,802	35.47%	\$ 258,554	23.69%
TOTAL APPROPRIATIONS	\$ 250,000	\$ 1,062,432	\$ 376,802	35.47%	\$ 258,554	23.69%
Projected Fund Balance December 31	\$ 597,309	\$ 9				
Fund Balance as of Report Date			\$ 685,568			

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SHERIFF SPECIAL STATE FUND (067)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 164,109	\$ 164,109	\$ 164,109			
Revenues:						
Investment Income	\$ 141	\$ 141	\$ 123	87.23%	\$ 123	113.89%
Total Revenues without Use of Fund Balance	141	141	123	87.23%	123	113.89%
Use of Fund Balance	149,859	149,859	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 123	0.08%	\$ 123	0.08%
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				
Fund Balance as of Report Date			\$ 164,232			

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STADIUM FUND (055)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 1,040,858	\$ 1,040,858	\$ 1,040,858			
Revenues:						
Taxes	\$ 800,000	\$ 800,000	\$ 754,970	94.37%	\$ 721,094	96.15%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	981,052	981,052	1,004,112	102.35%	996,024	105.84%
Miscellaneous	-	-	117	-	-	-
TOTAL REVENUES	\$ 2,181,052	\$ 2,181,052	\$ 2,159,199	99.00%	\$ 2,117,118	101.25%
Appropriations:						
Financial Services	\$ 63,962	\$ 39,030	\$ 33,275	85.25%	\$ -	-
Stadium Debt	2,117,090	2,117,090	2,116,090	99.95%	2,141,246	99.00%
Total Appropriations without Contribution to Fund Balance	2,181,052	2,156,120	2,149,365	99.69%	2,141,246	99.00%
Contribution to Fund Balance	-	24,932	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 2,181,052	\$ 2,181,052	\$ 2,149,365	98.55%	\$ 2,141,246	99.00%

Projected Fund Balance December 31

\$ 1,040,858	\$ 1,065,790
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Fund Balance as of Report Date

\$ 1,050,692

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TREE BANK FUND (040)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 62,307	\$ 62,307	\$ 62,307			
Revenues:						
Licenses and Permits	\$ 12,120	\$ 12,120	\$ 51,416	424.22%	\$ 2,000	7.41%
Total Revenues without Use of Fund Balance	12,120	12,120	51,416	424.22%	2,000	7.41%
Use of Fund Balance	17,880	17,880	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 51,416	171.39%	\$ 2,000	6.53%
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				
Fund Balance as of Report Date			\$ 113,723			

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TOURISM FUND (050)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Fund Balance January 1	\$ 6,398,179	\$ 6,398,179	\$ 6,398,179			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 5,694,965	86.21%	\$ 5,019,742	78.32%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	5,252	60.96%	16,172	83.36%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	5,700,217	86.17%	5,035,914	78.33%
Use of Fund Balance	460,066	547,246	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,074,862	\$ 7,162,042	\$ 5,700,217	79.59%	\$ 5,035,914	71.04%
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,221,587	\$ 2,048,704	92.22%	\$ 1,962,061	91.69%
Gwinnett Center Debt	4,940,455	4,940,455	4,940,455	100.00%	4,949,255	100.00%
TOTAL APPROPRIATIONS	\$ 7,074,862	\$ 7,162,042	\$ 6,989,159	97.59%	\$ 6,911,316	97.49%
Projected Fund Balance December 31	\$ 5,938,113	\$ 5,850,933				
Fund Balance as of Report Date			\$ 5,109,237			

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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 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 558,788	\$ 558,788	\$ 558,788			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 128,871	92.71%	\$ 118,746	113.09%
Miscellaneous - Rents	741,250	697,192	582,373	83.53%	615,002	85.13%
Total Revenues without Use of Net Position	880,250	836,192	711,244	85.06%	733,748	88.68%
Use of Net Position	-	8,373	-	0.00%	-	-
TOTAL REVENUES	\$ 880,250	\$ 844,565	\$ 711,244	84.21%	\$ 733,748	88.68%
Appropriations:						
Transportation*	\$ 844,565	\$ 844,565	\$ 626,054	74.13%	\$ 602,029	72.81%
Total Appropriations without Working Capital Reserve	844,565	844,565	626,054	74.13%	602,029	72.81%
Working Capital Reserve	35,685	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 880,250	\$ 844,565	\$ 626,054	74.13%	\$ 602,029	72.76%
Projected Net Position December 31	\$ 594,473	\$ 550,415				
Net Position as of Report Date			\$ 643,978			

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

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LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 1,156,285	\$ 1,156,285	\$ 1,156,285			
Revenues:						
Charges for Services	\$ 4,221,568	\$ 4,201,568	\$ 3,282,419	78.12%	\$ 3,297,057	77.17%
Investment Income	3,159	3,159	1,781	56.38%	2,416	51.23%
Miscellaneous	26,375	26,836	265,802	990.47%	148,188	53.96%
Other Financing Sources	2,765,574	2,785,574	2,304,645	82.74%	2,666,666	83.33%
Total Revenues without Use of Net Position	7,016,676	7,017,137	5,854,647	83.43%	6,114,327	78.88%
Use of Net Position	750,000	744,206	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,766,676	\$ 7,761,343	\$ 5,854,647	75.43%	\$ 6,114,327	78.86%
Appropriations:						
Financial Services	\$ 73,550	\$ 73,550	\$ 61,806	84.03%	\$ 56,034	83.22%
Transportation	7,693,126	7,687,793	6,017,654	78.28%	5,455,612	70.98%
TOTAL APPROPRIATIONS	\$ 7,766,676	\$ 7,761,343	\$ 6,079,460	78.33%	\$ 5,511,646	71.09%
Projected Net Position December 31	\$ 406,285	\$ 412,079				
Net Position as of Report Date			\$ 931,472			

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SOLID WASTE OPERATING FUND (595)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 7,012,078	\$ 7,012,078	\$ 7,012,078			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 586,332	76.75%	\$ 119,807	79.63%
Charges for Services	42,003,740	42,003,740	35,973,652	85.64%	35,760,408	78.08%
Investment Income	215,000	215,000	149,617	69.59%	180,653	82.42%
Miscellaneous	1,050	1,542	572	37.09%	583	32.47%
TOTAL REVENUES	<u>\$ 42,983,790</u>	<u>\$ 42,984,282</u>	<u>\$ 36,710,173</u>	85.40%	<u>\$ 36,061,451</u>	78.11%
Appropriations:						
Financial Services	-	-	-	-	\$ 30,219,883	65.61%
Support Services*	1,823,484	1,919,021	1,271,289	66.25%	-	-
Non-Departmental	-	5,837	-	0.00%	-	-
Payments to Haulers	39,929,868	39,929,868	29,722,228	74.44%	-	-
Total Appropriations without Working Capital Reserve	<u>41,753,352</u>	<u>41,854,726</u>	<u>30,993,517</u>	74.05%	<u>30,219,883</u>	65.61%
Working Capital Reserve	1,230,438	1,129,556	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,983,790</u>	<u>\$ 42,984,282</u>	<u>\$ 30,993,517</u>	72.10%	<u>\$ 30,219,883</u>	64.64%
Projected Net Position December 31	<u>\$ 8,242,516</u>	<u>\$ 8,141,634</u>				
Net Position as of Report Date			<u>\$ 12,728,734</u>			

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

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STORMWATER OPERATING FUND (590)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 7,425,648	\$ 7,425,648	\$ 7,425,648			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 28,875,820	95.25%	\$ 29,216,787	96.27%
Investment Income	16,500	16,500	8,746	53.01%	12,333	115.18%
Miscellaneous	17,000	19,014	24,288	127.74%	118,683	702.35%
Other Financing Sources	-	-	-	-	20,213	-
TOTAL REVENUES	<u>\$ 30,347,777</u>	<u>\$ 30,349,791</u>	<u>\$ 28,908,854</u>	95.25%	<u>\$ 29,368,016</u>	96.68%
Appropriations:						
Planning and Development	\$ 419,749	\$ 471,181	\$ 335,530	71.21%	\$ 360,769	86.67%
Water Resources*	29,779,881	29,558,525	23,905,474	80.88%	22,899,358	77.04%
Non-Departmental	75,000	86,559	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	<u>30,274,630</u>	<u>30,116,265</u>	<u>24,241,004</u>	80.49%	<u>23,260,127</u>	77.17%
Working Capital Reserve	73,147	233,526	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 30,347,777</u>	<u>\$ 30,349,791</u>	<u>\$ 24,241,004</u>	79.87%	<u>\$ 23,260,127</u>	76.58%
Projected Net Position December 31	<u>\$ 7,498,795</u>	<u>\$ 7,659,174</u>				
Net Position as of Report Date			<u>\$ 12,093,498</u>			

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

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WATER AND SEWER OPERATING FUND (501)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 23,598,854	\$ 23,598,854	\$ 23,598,854			
Revenues:						
Charges for Services	\$ 287,467,000	\$ 282,377,000	\$ 219,648,876	77.79%	\$ 218,807,133	80.10%
Investment Income	50,000	50,000	41,981	83.96%	56,517	118.74%
Contributions and Donations	7,022,000	12,000,000	13,626,402	113.55%	8,882,031	158.89%
Miscellaneous	475,000	605,557	495,763	81.87%	1,174,492	95.44%
Other Financing Sources	-	-	-	-	139,842	-
TOTAL REVENUES	\$ 295,014,000	\$ 295,032,557	\$ 233,813,022	79.25%	\$ 229,060,015	81.80%
Appropriations:						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 967,838	80.72%	\$ 859,864	75.72%
Water Resources*	291,487,665	290,300,358	224,543,095	77.35%	214,659,429	78.07%
Non-Departmental	100,000	256,770	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	291,756,110	225,510,933	77.29%	215,519,293	78.06%
Working Capital Reserve	2,227,353	3,276,447	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 295,014,000	\$ 295,032,557	\$ 225,510,933	76.44%	\$ 215,519,293	76.96%

Projected Net Position December 31

\$ 25,826,207	\$ 26,875,301
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Net Position as of Report Date

\$ 31,900,943

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

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ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 4,675,075	\$ 4,675,075	\$ 4,675,075			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,719,965	\$ 41,419,115	83.30%	\$ 42,833,567	83.40%
Miscellaneous	1,555,049	1,605,309	1,325,652	82.58%	1,748,986	98.53%
TOTAL REVENUES	\$ 51,282,786	\$ 51,325,274	\$ 42,744,767	83.28%	\$ 44,582,553	83.90%
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,124,115	\$ 2,515,490	60.99%	\$ 3,297,663	76.45%
Financial Services	7,342,764	7,191,627	5,461,415	75.94%	6,121,749	83.36%
Human Resources	2,885,770	2,636,675	2,107,454	79.93%	2,256,268	72.78%
Information Technology	23,817,744	23,431,902	18,236,605	77.83%	22,204,189	83.31%
Law	1,892,702	1,787,905	1,225,888	68.57%	1,392,274	73.04%
Support Services	8,783,012	8,580,673	6,607,929	77.01%	6,653,614	77.41%
Non-Departmental	915,000	1,027,207	160,439	15.62%	92,823	10.87%
Total Appropriations without Working Capital Reserve	49,824,195	48,780,104	36,315,220	74.45%	42,018,580	79.64%
Working Capital Reserve	1,458,591	2,545,170	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 51,282,786	\$ 51,325,274	\$ 36,315,220	70.76%	\$ 42,018,580	79.08%
Projected Net Position December 31	\$ 6,133,666	\$ 7,220,245				
Net Position as of Report Date			\$ 11,104,622			

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AUTO LIABILITY FUND (606)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 1,693,044	\$ 1,693,044	\$ 1,693,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 833,352	83.33%	\$ 666,666	83.33%
Investment Income	2,250	2,250	5,131	228.04%	1,165	115.58%
Total Revenues without Use of Net Position	1,002,272	1,002,272	838,483	83.66%	667,831	83.37%
Use of Net Position	48,454	998,454	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,050,726	\$ 2,000,726	\$ 838,483	41.91%	\$ 667,831	78.59%
Appropriations:						
Financial Services	\$ 1,050,726	\$ 2,000,726	\$ 916,306	45.80%	\$ 502,139	59.09%
TOTAL APPROPRIATIONS	\$ 1,050,726	\$ 2,000,726	\$ 916,306	45.80%	\$ 502,139	59.09%
Projected Net Position December 31	\$ 1,644,590	\$ 694,590				
Net Position as of Report Date			\$ 1,615,221			

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FLEET MANAGEMENT FUND (610)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 1,117,564	\$ 1,117,564	\$ 1,117,564			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,805,953	\$ 5,130,097	88.36%	\$ 4,645,310	79.99%
Miscellaneous	298,000	349,463	416,468	119.17%	343,523	100.69%
TOTAL REVENUES	\$ 6,105,286	\$ 6,155,416	\$ 5,546,565	90.11%	\$ 4,988,833	81.14%
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,785,932	\$ 4,694,987	81.14%	\$ 4,392,726	74.44%
Non-Departmental	-	5,718	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	5,817,747	5,791,650	4,694,987	81.06%	4,392,726	74.44%
Working Capital Reserve	287,539	363,766	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,105,286	\$ 6,155,416	\$ 4,694,987	76.27%	\$ 4,392,726	71.44%
Projected Net Position December 31	\$ 1,405,103	\$ 1,481,330				
Net Position as of Report Date			\$ 1,969,142			

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GROUP SELF-INSURANCE FUND (605)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 27,217,386	\$ 27,217,386	\$ 27,217,386			
Revenues:						
Charges for Services	\$ 36,170,535	\$ 35,423,677	\$ 27,154,033	76.66%	\$ 31,040,187	79.88%
Investment Income	109,065	109,065	88,007	80.69%	119,871	79.61%
Miscellaneous	-	100,000	263,997	264.00%	206,783	413.57%
Other Financing Sources	-	24,722	-	0.00%	24,722	100.00%
Total Revenues without Use of Net Position	36,279,600	35,657,464	27,506,037	77.14%	31,391,563	80.32%
Use of Net Position	5,300,282	6,824,440	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 41,579,882	\$ 42,481,904	\$ 27,506,037	64.75%	\$ 31,391,563	71.51%
Appropriations:						
Human Resources	\$ 41,579,882	\$ 42,481,904	\$ 33,181,245	78.11%	\$ 35,475,792	80.81%
TOTAL APPROPRIATIONS	\$ 41,579,882	\$ 42,481,904	\$ 33,181,245	78.11%	\$ 35,475,792	80.81%
Projected Net Position December 31	\$ 21,917,104	\$ 20,392,946				
Net Position as of Report Date			\$ 21,542,178			

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RISK MANAGEMENT FUND (602)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 23,582,286	\$ 23,582,286	\$ 23,582,286			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 3,606,828	83.33%	\$ 2,804,167	83.33%
Investment Income	45,500	45,500	83,158	182.76%	39,293	98.23%
Miscellaneous	-	18,654	19,577	104.95%	9,487	163.20%
Other Financing Sources	-	1,855	-	0.00%	1,855	100.00%
Total Revenues without Use of Net Position	4,373,694	4,394,203	3,709,563	84.42%	2,854,802	83.65%
Use of Net Position	2,258,825	2,218,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,632,519	\$ 6,612,945	\$ 3,709,563	56.10%	\$ 2,854,802	41.29%
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,612,945	\$ 4,748,963	71.81%	\$ 4,686,992	67.79%
TOTAL APPROPRIATIONS	\$ 6,632,519	\$ 6,612,945	\$ 4,748,963	71.81%	\$ 4,686,992	67.79%
Projected Net Position December 31	\$ 21,323,461	\$ 21,363,544				
Net Position as of Report Date			\$ 22,542,886			

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WORKERS' COMPENSATION FUND (604)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 10/31/2013	Actuals YTD as of 10/31/2013	% Actual to Current Budget	Actuals YTD as of 10/31/2012	% Actual to 10/31/2012 Budget
Net Position January 1	\$ 9,595,183	\$ 9,595,183	\$ 9,595,183			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 2,798,110	83.33%	\$ 1,541,667	83.33%
Investment Income	35,500	35,500	36,552	102.96%	46,351	136.33%
Miscellaneous	-	-	1,300	-	-	-
Total Revenues without Use of Net Position	3,393,231	3,393,231	2,835,962	83.58%	1,588,018	84.29%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,229,496	\$ 5,229,496	\$ 2,835,962	54.23%	\$ 1,588,018	37.50%
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 2,654,233	50.76%	\$ 2,492,241	58.85%
TOTAL APPROPRIATIONS	\$ 5,229,496	\$ 5,229,496	\$ 2,654,233	50.76%	\$ 2,492,241	58.85%
Projected Net Position December 31	\$ 7,758,918	\$ 7,758,918				
Net Position as of Report Date			\$ 9,776,912			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 10/31/2013

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Contingency	\$ (333,332)	Transferred to Tax Commissioner
	(860)	Transferred to Medical Examiner
<i>Subtotal</i>	(334,192)	
Prisoner Medical Reserve	(70,000)	Transferred to Corrections
	(1,013,300)	Transferred to Sheriff
	(3,000)	Transferred to Juvenile Court
<i>Subtotal</i>	(1,086,300)	
Indigent Defense Reserve	(58,000)	Transferred to Probate Court
	(2,914,300)	Transferred to Judiciary
	(322,000)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,294,300)	
Court Reporters Reserve	(148,000)	Transferred to Juvenile Court
	(1,463,300)	Transferred to Judiciary
	(14,400)	Transferred to Solicitor General
<i>Subtotal</i>	(1,625,700)	
Court Interpreters Reserve	(75,500)	Transferred to Juvenile Court
	(296,000)	Transferred to Judiciary
	(1,000)	Transferred to Probate Court
<i>Subtotal</i>	(372,500)	
Total General Fund Non-Departmental Transfers	\$ (6,712,992)	
<i>To</i>		
Tax Commissioner	\$ 333,332	Transferred from Contingency
<i>Subtotal</i>	333,332	
Medical Examiner	860	Transferred from Contingency
<i>Subtotal</i>	860	
Corrections	70,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	70,000	
Juvenile Court	75,500	Transferred from Court Interpreters Reserve
	148,000	Transferred from Court Reporters Reserve
	322,000	Transferred from Indigent Defense
	3,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	548,500	
Sheriff	1,013,300	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	1,013,300	
Judiciary	296,000	Transferred from Court Interpreters Reserve
	1,463,300	Transferred from Court Reporters Reserve
	2,914,300	Transferred from Indigent Defense
<i>Subtotal</i>	4,673,600	
Probate Court	58,000	Transferred from Indigent Defense
	1,000	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	59,000	
Solicitor General	14,400	Transferred from Court Reporters Reserve
<i>Subtotal</i>	14,400	
Total General Fund Transfers From Non-Departmental Reserves	\$ 6,712,992	

NON-DEPARTMENTAL BUDGET TRANSFERS**As of 10/31/2013**

Police Services District Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (48,300)	Transferred to Police Services
<i>Subtotal</i>	(48,300)	
Indigent Defense Reserve	(23,500)	Transferred to Records Court
<i>Subtotal</i>	(23,500)	
Court Interpreters Reserve	(48,850)	Transferred to Records Court
<i>Subtotal</i>	(48,850)	
Total Police Services District Fund Non-Departmental Transfers	\$ (120,650)	
<i>To:</i>		
Police Services	\$ 48,300	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	48,300	
Recorder's Court	23,500	Transferred from Indigent Defense Reserve
Recorder's Court	48,850	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	72,350	
Total Police Services District Fund Transfers From Non-Departmental Reserves	\$ 120,650	

INTER-FUND TRANSFERS - ALL FUNDS

As of 10/31/2013

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Development and Enforcement Services District Fund (104)	Fire and Emergency Medical Services District Fund (102)	Police Services District Fund (106)	Recreation (105)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Tree Bank (040)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Miscellaneous Grants (200-250G)	Capital Projects (300-318)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)						2,520						27,325				165,000				194,845
Development and Enforcement Services District Fund (104)	3,677,899																			3,677,899
Fire and Emergency Services District Fund (102)	27,424,387																			27,424,387
Police Services District Fund (106)	30,175,330																			30,175,330
Police Special State (072)													230,976							230,976
Local Transit Operating (515)	2,765,574																			2,765,574
Capital Projects (300-318)	2,291,709		385,400	159,565	2,319,180			3,600	127,362	86,620	35,500									5,408,936
Capital Vehicle/Fleet Equipment (305)	1,842,115	60,307	337,861	4,001,004	279,104		13,144											39,861	80,870	6,654,266
Miscellaneous Grants (200-250G)	131,385																			131,385
Renewal & Extension - Airport (523)														35,000						35,000
Renewal & Extension - Stormwater (591)														19,208,176						19,208,176
Renewal & Extension - Water & Sewer (504)																81,242,819				81,242,819
Renewal & Extension - Solid Waste (596)																	260,000			260,000
Total	68,308,399	60,307	723,261	4,160,569	2,598,284	2,520	13,144	3,600	127,362	86,620	35,500	27,325	230,976	35,000	19,208,176	81,407,819	260,000	39,861	80,870	177,409,593

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Development and Enforcement Services District Fund (104)	Fire and Emergency Medical Services District Fund (102)	Police Services District Fund (106)	Recreation (105)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Tree Bank (040)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Miscellaneous Grants (200-250G)	Capital Projects (300-318)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer Operating (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)						2,520						27,325				137,500				167,345
Development and Enforcement Services District Fund (104)	3,483,743																			3,483,743
Fire and Emergency Services District Fund (102)	26,008,577																			26,008,577
Police Services District Fund (106)	29,793,385																			29,793,385
Police Special State (072)													230,976							230,976
Local Transit Operating (515)	2,304,645																			2,304,645
Capital Projects (300-318)	2,045,581		101,723	4,176	1,299,315				53,187	50,160	13,200									3,567,342
Capital Vehicle/Fleet Equipment (305)	1,377,327	50,256	281,550	3,334,170	232,588		2,874											33,218	67,392	5,379,375
Miscellaneous Grants (200-250G)	70,393																			70,393
Renewal & Extension - Airport (523)														29,167						29,167
Renewal & Extension - Stormwater (591)															16,006,813					16,006,813
Renewal & Extension - Water & Sewer (504)																67,702,349				67,702,349
Renewal & Extension - Solid Waste (596)																	155,000			155,000
Total	65,083,651	50,256	383,273	3,338,346	1,531,903	2,520	2,874	-	53,187	50,160	13,200	27,325	230,976	29,167	16,006,813	67,839,849	155,000	33,218	67,392	154,899,110

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 10/31/2013

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
General Fund (001)				
Taxes	\$ 204,749,308	\$ 204,679,833	\$ (69,475)	GCID 20130499 Mid year adjustment (\$69,475).
Intergovernmental	3,097,585	3,197,725	100,140	GCID 20130499 Mid year adjustment \$100,140.
Charges for Services	26,651,171	26,799,971	148,800	GCID 20130499 Mid year adjustment \$148,800.
Contributions and Donations	30,000	34,597	4,597	GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.
Miscellaneous Revenue	1,490,450	1,919,786	429,336	GCID 20130499 Mid year adjustment \$429,336.
Use of Fund Balance	42,636,693	43,778,553	1,141,860	GCID 20130026 Approval to execute 90 day job vacancy (\$480,412). GCID 20130385 Approval for the chairman to execute an agreement with the Gwinnett Sexual Assault Center for the provision of medical examinations \$117,250. GCID 20130348 Approval to amend the FY 2013 budget to appropriate funds for the probate court to hire four part-time temporary employees \$41,984. GCID 20130499 Mid year adjustment \$1,393,939. GCID 20130622 Approval to execute an agreement with Gwinnett Clean and Beautiful Services, Inc. \$40,652. OPEB-DB Adjustment FY 2013 \$28,447.
<i>Subtotal</i>			1,755,258	
2003 General Obligation Bond Debt Fund (951)				
Taxes	5,683,063	5,718,349	35,286	GCID 20130499 Mid year adjustment \$35,286.
Other Financing Sources	35,286	-	(35,286)	GCID 20130499 Mid year adjustment (\$35,286).
<i>Subtotal</i>			-	
Development and Enforcement Services District Fund (104)				
Licenses and Permits	2,381,824	3,114,948	733,124	GCID 20130499 Mid year adjustment \$733,124.
Charges for Services	336,730	336,961	231	GCID 20130499 Mid year adjustment \$231.
Miscellaneous	-	3,170	3,170	GCID 20130499 Mid year adjustment \$3,170.
Other Financing Sources	677,996	818,387	140,391	GCID 20130499 Mid year adjustment \$140,391.
<i>Subtotal</i>			876,916	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	35,400	87,157	51,757	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. GCID 20130612 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130499 Mid year adjustment \$31,993. GCID 20130699 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000.
Other Financing Sources	5,406,582	6,654,495	1,247,913	GCID 20130499 Mid year adjustment \$1,247,913.
<i>Subtotal</i>			1,299,670	
Police Services District Fund (106)				
Taxes	46,847,668	46,814,098	(33,570)	GCID 20130499 Mid year adjustment (\$33,570).
Charges for Services	921,463	928,852	7,389	GCID 20130499 Mid year adjustment \$7,389.
Contributions and Donations	-	1,000	1,000	GCID 20130773 Approval to accept grant funds by the Wal-Mart Foundation to be utilized as part of the on-going Crime Prevention Program for radKIDS \$1,000.
Miscellaneous	248,045	342,732	94,687	GCID 20130319 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000. GCID 20130499 Mid year adjustment \$67,687.
Other Financing Sources	2,051,372	2,675,330	623,958	GCID 20130499 Mid year adjustment \$623,958.
<i>Subtotal</i>			693,464	
Recreation Fund (105)				
Taxes	23,356,746	23,703,528	346,782	GCID 20130499 Mid year adjustment \$346,782.
Charges for Services	3,935,559	3,772,050	(163,509)	GCID 20130499 Mid year adjustment (\$163,509).
Miscellaneous	1,849,471	1,871,034	21,563	GCID 20130499 Mid year adjustment \$21,563.
Other Financing Sources	346,782	-	(346,782)	GCID 20130499 Mid year adjustment (\$346,782).
Use of Fund Balance	-	299,654	299,654	GCID 20130499 Mid year adjustment \$329,743. GCID 20130026 Approval to execute 90 day job vacancy (\$44,279). OPEB-DB Adjustment FY 2013 \$14,190.
<i>Subtotal</i>			157,708	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Street Lighting Fund (002)				
Charges for Services	6,961,294	6,961,825	531	GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$531.
Use of Fund Balance	456,046	455,995	(51)	GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 (\$51).
<i>Subtotal</i>			480	
Authority Imaging Fund (020)				
Charges for Services	832,275	707,275	(125,000)	GCID 20130499 Mid year adjustment (\$125,000).
Use of Fund Balance	1,132,199	1,257,199	125,000	GCID 20130499 Mid year adjustment \$125,000.
<i>Subtotal</i>			-	
Corrections Inmate Fund (085)				
Miscellaneous	6,122	6,508	386	GCID 20130499 Mid year adjustment \$386.
Use of Fund Balance	19,772	19,386	(386)	GCID 20130499 Mid year adjustment (\$386).
<i>Subtotal</i>			-	
Crime Victims Assistance Fund (075)				
Miscellaneous	-	1,280	1,280	GCID 20130499 Mid year adjustment \$1,280.
Use of Fund Balance	298,929	243,094	(55,835)	GCID 20130499 Mid year adjustment (\$55,835).
<i>Subtotal</i>			(54,555)	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	-	116,260	116,260	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$116,260.
<i>Subtotal</i>			116,260	
E-911 Fund (095)				
Miscellaneous	-	4,400	4,400	GCID 20130499 Mid year adjustment \$4,400.
Use of Fund Balance	2,084,029	2,512,506	428,477	GCID 20130026 Approval to execute 90 day job vacancy (\$492,949). GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments. GCID 20130499 Mid year adjustment \$9,600. OPEB-DB Adjustment FY 2013 \$11,826.
<i>Subtotal</i>			432,877	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Juvenile Court Supervision Fund (030)				
Charges for Services	67,834	67,849	15	GCID 20130499 Mid year adjustment \$15.
Investment Income	15	-	(15)	GCID 20130499 Mid year adjustment (\$15).
<i>Subtotal</i>			-	
Police Special Justice Fund (070)				
Fines and Forfeitures	-	193,231	193,231	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$193,231.
Use of Fund Balance	1,224,550	1,254,274	29,724	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$96,509). GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233.
<i>Subtotal</i>			222,955	
Police Special Treasury Fund (071)				
Use of Fund Balance	695	71,677	70,982	GCID 20130499 Mid year adjustment \$70,982.
<i>Subtotal</i>			70,982	
Police Special State Fund (072)				
Fines and Forfeitures	-	423,409	423,409	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$423,409.
Miscellaneous	-	814	814	GCID 20130499 Mid year adjustment \$814.
Use of Fund Balance	1,159,009	869,638	(289,371)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$423,409). GCID 20130499 Mid year adjustment \$134,038.
<i>Subtotal</i>			134,852	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	55,150	55,150	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$55,150.
Use of Fund Balance	149,710	199,710	50,000	GCID 20130499 Mid year adjustment \$50,000.
<i>Subtotal</i>			105,150	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
Fines and Forfeitures	-	215,132	215,132	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$215,132.
Use of Fund Balance	249,338	846,638	597,300	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$400,000. GCID 20130499 Mid year adjustment \$197,300.
<i>Subtotal</i>			812,432	
Tourism Fund (050)				
Use of Fund Balance	460,066	547,246	87,180	GCID 20130499 Mid year adjustment \$87,180.
<i>Subtotal</i>			87,180	
Airport Operating Fund (520)				
Miscellaneous-Rents	741,250	697,192	(44,058)	GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to lease agreement for Gwinnett Aero to execute any and all documents (\$45,061). GCID 20130499 Mid year adjustment \$1,003.
Use of Net Position	-	8,373	8,373	GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents \$9,376. GCID 20130499 Mid year adjustment (\$1,003).
<i>Subtotal</i>			(35,685)	
Local Transit Operating Fund (515)				
Charges for Services	4,221,568	4,201,568	(20,000)	GCID 20130499 Mid year adjustment (\$20,000).
Miscellaneous	26,375	26,836	461	GCID 20130499 Mid year adjustment \$461.
Other Financing Sources	2,765,574	2,785,574	20,000	GCID 20130499 Mid year adjustment \$20,000.
Use of Net Position	750,000	744,206	(5,794)	GCID 20130499 Mid year adjustment (\$5,794).
<i>Subtotal</i>			(5,333)	
Solid Waste Operating Fund (595)				
Miscellaneous	1,050	1,542	492	GCID 20130499 Mid year adjustment \$492.
<i>Subtotal</i>			492	
Stormwater Operating Fund (590)				
Miscellaneous	17,000	19,014	2,014	GCID 20130499 Mid year adjustment \$2,014.
<i>Subtotal</i>			2,014	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Water and Sewer Operating Fund (501)				
Charges for Services	287,467,000	282,377,000	(5,090,000)	GCID 20130499 Mid year adjustment (\$5,090,000).
Contributions and Donations	7,022,000	12,000,000	4,978,000	GCID 20130499 Mid year adjustment \$4,978,000.
Miscellaneous	475,000	605,557	130,557	GCID 20130499 Mid year adjustment \$130,557.
<i>Subtotal</i>			18,557	
Administrative Support Fund (665)				
Charges for Services	49,727,737	49,719,965	(7,772)	GCID 20130499 Mid year adjustment (\$7,772).
Miscellaneous	1,555,049	1,605,309	50,260	GCID 20130499 Mid year adjustment \$50,260.
<i>Subtotal</i>			42,488	
Auto Liability Fund (606)				
Use of Net Position	48,454	998,454	950,000	GCID 20130499 Mid year adjustment \$950,000.
<i>Subtotal</i>			950,000	
Fleet Management Fund (610)				
Charges for Services	5,807,286	5,805,953	(1,333)	GCID 20130499 Mid year adjustment (\$5,333). GCID 20130497 Approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000.
Miscellaneous	298,000	349,463	51,463	GCID 20130499 Mid year adjustment \$51,463.
<i>Subtotal</i>			50,130	
Group Self-Insurance Fund (605)				
Charges for Services	36,170,535	35,423,677	(746,858)	GCID 20130499 Mid year adjustment (\$746,858).
Miscellaneous	-	100,000	100,000	GCID 20130499 Mid year adjustment \$100,000.
Other Financing Sources	-	24,722	24,722	GCID 20130499 Mid year adjustment \$24,722.
Use of Net Position	5,300,282	6,824,440	1,524,158	GCID 20130499 Mid year adjustment \$1,524,158.
<i>Subtotal</i>			902,022	
Risk Management Fund (602)				
Miscellaneous	-	18,654	18,654	GCID 20130499 Mid year adjustment \$18,654.
Other Financing Sources	-	1,855	1,855	GCID 20130499 Mid year adjustment \$1,855.
Use of Net Position	2,258,825	2,218,742	(40,083)	GCID 20130499 Mid year adjustment (\$40,083).
<i>Subtotal</i>			(19,574)	
Total Revenue Budget Adjustments			\$ 8,616,740	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 10/31/2013

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
General Fund (001)				
Tax Assessor	\$ 8,605,360	\$ 8,641,459	\$ 36,099	GCID 20130026 Approval to execute 90 day job vacancy (\$30,901). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract \$67,000.
Tax Commissioner	11,070,281	11,403,613	333,332	\$333,332 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Transportation	15,783,712	15,696,478	(87,234)	GCID 20130026 Approval to execute 90 day job vacancy (\$87,234).
Police Services	4,413,101	4,476,490	63,389	GCID 20130026 Approval to execute 90 day job vacancy (\$77,899). GCID 20130499 Mid year adjustment \$141,288.
Corrections	13,329,003	13,445,022	116,019	\$70,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130026 Approval to execute 90 day job vacancy (\$252,781). GCID 20130499 Mid year adjustment \$298,800.
Community Services	4,089,393	4,055,428	(33,965)	GCID 20130026 Approval to execute 90 day job vacancy (\$43,762). GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597. GCID 20130499 Mid year adjustment \$5,200.
Community Service Subsidies: Atlanta Regional Commission	816,100	825,100	9,000	GCID 20130499 Mid year adjustment \$9,000.
Community Service Subsidies: Library In-House Services	735,199	765,199	30,000	GCID 20130499 Mid year adjustment \$30,000.
Community Services Elections	2,626,137	2,618,197	(7,940)	GCID 20130026 Approval to execute 90 day job vacancy (\$7,490).
Juvenile Court	5,933,166	6,441,867	508,701	\$548,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment (\$39,799).
Sheriff	71,209,915	72,223,215	1,013,300	\$1,013,300 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	15,614,527	20,288,127	4,673,600	\$4,673,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	1,930,924	2,031,908	100,984	\$59,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130348 Approval to amend the FY 2013 budget to appropriate funds for the Probate Court to hire four part-time temporary employees \$41,984.
District Attorney	10,480,189	10,557,275	77,086	GCID 20130499 Mid year adjustment \$77,086.

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Solicitor General	3,608,983	3,715,342	106,359	\$14,400 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment \$91,959.
Compensation Reserve	579,265	429,265	(150,000)	GCID 20130499 Mid year adjustment (\$150,000).
Contingency	1,510,027	937,844	(572,183)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$334,192). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract (\$67,000). GCID 20130499 Mid year adjustment (\$170,991).
Prisoner Medical Reserve	2,000,000	913,700	(1,086,300)	See Non-departmental Budget Transfers Schedule for detail (\$1,086,300).
Medical Examiner	1,191,293	1,192,153	860	See General Fund Non-departmental Budget Transfers Schedule for detail \$860.
Other Post-Employment Benefit Reserve	-	16,456	16,456	OPEB-DB adjustments FY 2013 \$16,456.
Pauper Burial	90,000	170,000	80,000	GCID 20130499 Mid year adjustment \$80,000.
Indigent Defense Reserve	6,000,000	2,705,700	(3,294,300)	See Non-departmental Budget Transfers Schedule for detail (\$3,294,300).
Court Reporters Reserve	2,000,000	374,300	(1,625,700)	See Non-departmental Budget Transfers Schedule for detail (\$1,625,700).
Court Interpreters Reserve	565,000	192,500	(372,500)	See Non-departmental Budget Transfers Schedule for detail (\$372,500).
Pension Reserve	-	32,096	32,096	OPEB-DB adjustments FY 2013 \$32,096.
Other Governmental Agencies	250,000	407,902	157,902	GCID 20130385 Approval for the chairman to execute an agreement with the Gwinnett Sexual Assault Center for the provision of medical examinations \$157,902.
Motor Vehicle Contribution	8,518,018	8,135,950	(382,068)	GCID 20130499 Mid year adjustment (\$382,068).
Intangible Recording Contribution	-	2,012,265	2,012,265	GCID 20130499 Mid year adjustment \$2,012,265.
<i>Subtotal</i>			1,755,258	
Development and Enforcement Services District Fund (104)				
Planning and Development	5,964,351	5,859,885	(104,466)	GCID 20130026 Approval to execute 90 day job vacancy (\$120,749). GCID 20130499 Mid year adjustment \$16,283.
Police Services	2,342,920	2,389,456	46,536	GCID 20130026 Approval to execute 90 day job vacancy (\$45,462). GCID 20130499 Mid year adjustment \$91,998.
Non-Departmental	125,000	152,938	27,938	GCID 20130026 Approval to execute 90 day job vacancy \$546. OPEB-DB adjustments FY 2013 \$27,392.
Contributions to Fund Balance	3,314,613	4,221,521	906,908	GCID 20130026 Approval to execute 90 day job vacancy \$161,981. GCID 20130499 Mid year adjustment \$768,635. OPEB-DB adjustments FY 2013 (\$23,708).
<i>Subtotal</i>			876,916	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	81,767,134	81,649,635	(117,499)	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. GCID 20130026 Approval to execute 90 day job vacancy (\$71,123). OPEB-DB adjustments FY 2013 (\$66,140). GCID 20130612 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130699 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000.
Non-Departmental	2,715,000	2,852,263	137,263	GCID 20130026 Approval to execute 90 day job vacancy \$71,123. OPEB-DB adjustments FY 2013 \$66,140.
Contributions to Fund Balance	21,080,383	22,360,289	1,279,906	GCID 20130499 Mid year adjustment \$1,279,906.
<i>Subtotal</i>			1,299,670	
Police Services District Fund (106)				
Planning and Development	697,900	665,972	(31,928)	GCID 20130499 Mid year adjustment \$5,319. GCID 20130026 Approval to execute 90 day job vacancy (\$37,247).
Police Services	81,749,463	81,038,443	(711,020)	See Non-departmental Budget Transfers Schedule for detail \$48,300. GCID 20130499 Mid year adjustment (\$188,260). GCID 20130026 Approval to execute 90 day job vacancy (\$491,292). OPEB-DB adjustments FY 2013 (\$80,768). GCID 20130773 Approval to accept grant funds by the Wal-Mart Foundation to be utilized as part of the on-going Crime Prevention Program for radKIDS \$1,000.
Recorder's Court	1,591,586	1,663,936	72,350	See Non-departmental Budget Transfers Schedule for detail \$72,350.
Non-Departmental	5,010,636	5,074,358	63,722	See Non-departmental Budget Transfers Schedule for detail (\$120,650). GCID 20130026 Approval to execute 90 day job vacancy \$71,486. OPEB-DB adjustments FY 2013 \$112,886.
Contributions to Fund Balance	28,006,934	29,307,274	1,300,340	GCID 20130319 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000. GCID 20130499 Mid year adjustment \$848,405. GCID 20130026 Approval to execute 90 day job vacancy \$424,935.
<i>Subtotal</i>			693,464	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Recreation Fund (105)				
Community Services	27,944,567	29,564,202	1,619,635	GCID 20130026 Approval to execute 90 day job vacancy (\$171,868). GCID 20130499 Mid year adjustment \$1,791,503.
Non-Departmental	-	14,362	14,362	OPEB-DB adjustments FY 2013 \$14,190. GCID 20130026 Approval to execute 90 day job vacancy \$172.
Contributions to Fund Balance	1,476,289	-	(1,476,289)	GCID 20130026 Approval to execute 90 day job vacancy \$127,417. Mid year adjustment (\$1,603,706).
<i>Subtotal</i>			157,708	
Street Lighting Fund (002)				
Transportation	7,421,840	7,422,320	480	GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$480.
<i>Subtotal</i>			480	
Crime Victims Assistance Fund (075)				
District Attorney	433,311	445,066	11,755	GCID 20130499 Mid year adjustment \$11,755.
Solicitor General	742,172	675,862	(66,310)	GCID 20130499 Mid year adjustment (\$66,310).
<i>Subtotal</i>			(54,555)	
District Attorney Federal Asset Sharing (080)				
District Attorney	205,000	321,260	116,260	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$116,260.
<i>Subtotal</i>			116,260	
E-911 Fund (095)				
Police Services	13,725,460	13,213,505	(511,955)	GCID 20130026 Approval to execute 90 day job vacancy (\$525,955). GCID 20130499 Mid year adjustment \$14,000.
Non-Departmental	2,500,000	3,444,832	944,832	GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments. GCID 20130026 Approval to execute 90 day job vacancy \$33,006. OPEB-DB adjustments FY 2013 \$11,826.
<i>Subtotal</i>			432,877	
Police Special Justice Fund (070)				
Police Special Investigation Operations	1,224,550	1,447,505	222,955	GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$222,955.
<i>Subtotal</i>			222,955	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Police Special Treasury Fund (071)				
Police Services	695	71,677	70,982	GCID 20130499 Mid year adjustment \$70,982.
<i>Subtotal</i>			70,982	
Police Special State Fund (072)				
Police Services	1,159,009	1,293,861	134,852	GCID 20130499 Mid year adjustment \$134,852.
<i>Subtotal</i>			134,852	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	150,000	255,150	105,150	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$55,150. GCID 20130499 Mid year adjustment \$50,000.
<i>Subtotal</i>			105,150	
Sheriff Special Treasury Fund (066)				
Sheriff Special Operations	250,000	1,062,432	812,432	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$615,132. 20130499 Mid year adjustment \$197,300.
<i>Subtotal</i>			812,432	
Stadium Fund (055)				
Financial Services	63,962	39,030	(24,932)	GCID 20130499 Mid year adjustment (\$24,932).
Contributions to Fund Balance	-	24,932	24,932	GCID 20130499 Mid year adjustment \$24,932.
<i>Subtotal</i>			-	
Tourism Fund (050)				
Tourism	2,134,407	2,221,587	87,180	GCID 20130499 Mid year adjustment \$87,180.
<i>Subtotal</i>			87,180	
Airport Operating Fund (520)				
Working Capital Reserve	35,685	-	(35,685)	GCID 20130499 Mid year adjustment \$35,685. GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685).
<i>Subtotal</i>			(35,685)	
Local Transit Operating Fund (515)				
Transportation	7,693,126	7,687,793	(5,333)	GCID 20130499 Mid year adjustment (\$5,333).
<i>Subtotal</i>			(5,333)	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Solid Waste Fund (595)				
Support Services	1,823,484	1,919,021	95,537	GCID 20130026 Approval to execute 90 day job vacancy (\$89,463). GCID 20130499 Mid year adjustment \$185,000.
Non-Departmental	-	5,837	5,837	GCID 20130026 Approval to execute 90 day job vacancy \$3,051. OPEB-DB adjustments FY 2013 \$2,786.
Working Capital Reserve	1,230,438	1,129,556	(100,882)	GCID 20130026 Approval to execute 90 day job vacancy \$86,412. GCID 20130499 Mid year adjustment (\$184,508). OPEB-DB adjustments FY 2013 (\$2,786).
<i>Subtotal</i>			492	
Stormwater Fund (590)				
Planning and Development	419,749	471,181	51,432	GCID 20130499 Mid year adjustment \$51,432.
Water Resources	29,779,881	29,558,525	(221,356)	GCID 20130026 Approval to execute 90 day job vacancy (\$169,924). GCID 20130499 Mid year adjustment (\$51,432).
Non-Departmental	75,000	86,559	11,559	GCID 20130026 Approval to execute 90 day job vacancy \$1,400. OPEB-DB adjustments FY 2013 \$10,159.
Working Capital Reserve	73,147	233,526	160,379	GCID 20130026 Approval to execute 90 day job vacancy \$144,600. GCID 20130499 Mid year adjustment \$2,014. OPEB-DB adjustments FY 2013 \$13,765.
<i>Subtotal</i>			2,014	
Water and Sewer (501)				
Water Resources	291,487,665	290,300,358	(1,187,307)	GCID 20130026 Approval to execute 90 day job vacancy (\$1,187,307).
Non-Departmental	100,000	256,770	156,770	GCID 20130026 Approval to execute 90 day job vacancy \$45,104. OPEB-DB adjustments FY 2013 \$111,666.
Working Capital Reserve	2,227,353	3,276,447	1,049,094	GCID 20130026 Approval to execute 90 day job vacancy \$1,142,203. GCID 20130499 Mid year adjustment \$18,557. OPEB-DB adjustments FY 2013 (\$111,666).
<i>Subtotal</i>			18,557	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - October	Difference (Adjustments YTD)	Description
Administrative Support Fund (665)				
County Administration	4,187,203	4,124,115	(63,088)	GCID 20130026 Approval to execute 90 day job vacancy (\$63,088).
Financial Services	7,342,764	7,191,627	(151,137)	GCID 20130026 Approval to execute 90 day job vacancy (\$151,137).
Human Resources	2,885,770	2,636,675	(249,095)	GCID 20130026 Approval to execute 90 day job vacancy (\$249,095).
Information Technology	23,817,744	23,431,902	(385,842)	GCID 20130026 Approval to execute 90 day job vacancy (\$628,482). GCID 20130499 Mid year adjustment \$242,640.
Law	1,892,702	1,787,905	(104,797)	GCID 20130026 Approval to execute 90 day job vacancy (\$54,797). GCID 20130499 Mid year adjustment (\$50,000).
Support Services	8,783,012	8,580,673	(202,339)	GCID 20130026 Approval to execute 90 day job vacancy (\$102,339). GCID 20130499 Mid year adjustment (\$100,000).
Non-Departmental	915,000	1,027,207	112,207	GCID 20130026 Approval to execute 90 day job vacancy \$65,103. OPEB-DB adjustments FY 2013 \$47,104.
Working Capital Reserve	1,458,591	2,545,170	1,086,579	GCID 20130026 Approval to execute 90 day job vacancy \$1,170,173. GCID 20130499 Mid year adjustment (\$50,152). OPEB-DB adjustments FY 2013 (\$33,442).
<i>Subtotal</i>			42,488	
Auto Liability Fund (606)				
Financial Services	1,050,726	2,000,726	950,000	Mid year adjustment \$950,000.
<i>Subtotal</i>			950,000	
Fleet Management (610)				
Support Services	5,817,747	5,785,932	(31,815)	GCID 20130026 Approval to execute 90 day job vacancy (\$31,815).
Non-Departmental	-	5,718	5,718	OPEB-DB adjustments FY 2013 \$5,718.
Working Capital Reserve	287,539	363,766	76,227	GCID 20130026 Approval to execute 90 day job vacancy \$31,432. Mid year adjustment \$46,130. GCID 20130497 Approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000. OPEB-DB adjustments FY 2013 (\$5,335).
<i>Subtotal</i>			50,130	
Group Self-Insurance Fund (605)				
Human Resources	41,579,882	42,481,904	902,022	Mid year adjustment \$902,022.
<i>Subtotal</i>			902,022	
Risk Management Fund (602)				
Financial Services	6,632,519	6,612,945	(19,574)	GCID 20130026 Approval to execute 90 day job vacancy (\$19,574).
<i>Subtotal</i>			(19,574)	
Total Appropriation Budget Adjustments			\$ 8,616,740	

10/11/13 through 11/12/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL073-13	Gwinnett County Sewer and Stormwater Assessment Program on an Annual Contract	DWR	504 Water & Sewer Operating Fund 591 Stormwater Operating Fund	\$2,700,000	9/10/2013	Anticipated to BOC Agenda 11/19/2013
BL077-13	Sanitary Sewer and Force Main Rehabilitation Program on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$500,000	8/29/2013	Anticipated to BOC Agenda 11/19/2013
BL081-13	Gwinnett County Government Annex HVAC Replacement - Phase II	DOSS	300-304 Capital Project Fund	\$350,000	9/17/2013	Tabled from 11/5/2013 to BOC Agenda 12/3/2013
BL084-13	Purchase of Pebble Quick Lime and Bulk Hydrated Lime on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$148,040	9/19/2013	Anticipated to BOC Agenda 11/19/2013
BL086-13	48" PCCP Replacement (Skyland Drive to Lenora Church Road)	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,883,000	10/3/2013	Anticipated to BOC Agenda 11/19/2013
BL090-13	Gwinnett County Justice and Administration Center Fire Alarm Upgrades Phase 2	DOSS	300-304 Capital Project Fund	\$1,500,000	10/16/2013	Anticipated to BOC January 2014
BL091-13	Traffic Signal Detector Loop Installation Demand Services on an Annual Contract	DOT	300-304 Capital Project Fund 001 General Fund	\$100,000	10/8/2013	Anticipated to BOC Agenda 11/19/2013
BL092-13	Purchase of Water and Wastewater Treatment Chemicals on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$8,634,762	9/26/2013	Anticipated to BOC Agenda 12/3/2013
BL093-13	Cutting and Removal of Trees and Limbs and Stump Grinding on an Annual Contract	DOCS DOSS DOT	001 General Fund 105 Recreation Fund 501 Water & Sewer Operating Fund 590 Stormwater Operating Fund	\$165,000	9/30/2013	Anticipated to BOC Agenda 12/17/2013
BL095-13	Bogan Community Center Roof Replacement	DOCS	318 2009 SPLOST Fund	\$248,000	11/14/2013	Anticipated to BOC Agenda 12/17/2013
BL096-13	Purchase of Ambulance Stretchers	Fire	318 2009 SPLOST Fund	\$290,000	10/2/2013	Anticipated to BOC Agenda 12/17/2013
BL097-13	Lilburn Main Street Realignment and Improvements Project	DOT	318 2009 SPLOST Fund	\$2,656,000	10/22/2013	Anticipated to BOC Agenda 12/17/2013
BL098-13	Purchase of a Power-Load Cot System on an Annual Contract	Fire	318 2009 SPLOST Fund	\$150,000	10/3/2013	Anticipated to BOC Agenda 12/17/2013

10/11/13 through 11/12/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL099-13	Automated Traffic Management Systems/Intelligent Transportation Systems (ATMS/ITS) SR 324/Gravel Springs Road (SR 20 to Dacula Road) Installation Project	DOT	318 2009 SPLOST Fund	\$1,025,000	10/17/2013	Anticipated to BOC Agenda 11/19/2013
BL100-13	Automated Traffic Management Systems/Intelligent Transportation Systems (ATMS/ITS) Dacula Road (SR 8/Winder Highway to SR 324 Auburn Road) Installation Project	DOT	318 2009 SPLOST Fund	\$640,000	10/17/2013	Anticipated to BOC Agenda 11/19/2013
BL101-13	Provision of Plumbing Repair, Maintenance, and Installation Services on an Annual Contract	Fire Sheriff DOCS DOSS Police DWR	001 General Fund 665 Administrative Fund 102 Fire/EMS Fund 106 Police Services District Fund 501 Water & Sewer Operating Fund	\$130,000	10/15/2013	Anticipated to BOC Agenda 12/17/2013
BL102-13	Flow and Pressure Monitoring Stations - Phase 3 Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$780,000	10/31/2013	Anticipated to BOC Agenda 12/3/2013
BL103-13	Purchase of DOT Sign Trucks	DOSS	305 Capital Vehicle Replacement Fund	\$200,000	10/21/2013	Anticipated to BOC Agenda 12/3/2013
BL104-13	Bethesda Roof Replacement	DOCS	318 2009 SPLOST Fund	\$235,000	10/28/2013	Anticipated to BOC Agenda 12/3/2013
BL105-13	Grandeus Creek Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$550,000	11/14/2013	Anticipated to BOC December 2013
BL106-13	South Bogan Road (Kilgore Road to Hamilton Mill Road) Road Safety and Alignment Project and Hamilton Mill Road (Camp Branch Road) Drainage Improvements Project	DOT	318 2009 SPLOST Fund	\$1,000,000	11/21/2013	Anticipated to BOC Agenda 12/17/2013
BL107-13	Purchase, Installation and Removal of Hardware for Rocket Cellular Modems and Supporting Software	ITS	001 General Fund	\$150,000	10/21/2013	Anticipated to BOC Agenda 12/3/2013

10/11/13 through 11/12/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL109-13	Purchase of Meat, Cheese, Fish and Poultry on an Annual Contract	Sheriff Corrections DOCS	001 General Fund	\$400,000	10/29/2013	Anticipated to BOC Agenda 12/3/2013
BL110-13	Purchase of OEM Toner and Inkjet Cartridges on an Annual Contract	DOFS	Various	\$120,000	10/30/2013	Anticipated to BOC Agenda 12/17/2013
BL111-13	Road Repair and Patching on a Term Contract	DOT	318 2009 SPLOST Fund	\$340,000	10/31/2013	Anticipated to BOC Agenda 12/17/2013
BL112-13	Air Traffic Control Tower Project	DOT	523 Airport Renewal & Extension Fund	\$219,000	11/21/2013	Anticipated to BOC Agenda 12/17/2013
BL113-13	Provision of Carpet and Upholstery Cleaning Services on an Annual Contract	DOSS Fire Police	001 General Fund 102 Fire/EMS Fund 665 Administrative Support Fund 106 Police Services District Fund	\$102,000	11/13/2013	Anticipated to BOC January 2014
BL114-13	Crooked Creek Water Reclamation Facility Filter Rehabilitation Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,600,000	12/12/2013	Anticipated to BOC January 2014
BL115-13	Construction and/or Replacement of Concrete Curbs, Gutters, Basin Lids, and Sidewalks on an Annual Contract	DOT DWR	001 General Fund 318 2009 SPLOST Fund 501 Water & Sewer Operating Fund 590 Stormwater Operating Fund	\$790,000.00	12/13/2013	Anticipated to BOC January 2014
BL116-13	Purchase of Police Motorcycles	DOSS	305 Capital Vehicle Replacement Fund	\$168,000	11/21/2013	Anticipated to BOC January 2014
BL117-13	48" PCCP (Pre-Stressed Concrete Cylinder Pipe) Replacement Project (Athens Hwy to Temple Johnson Rd)	DWR	504 Water & Sewer Renewal & Extension Fund	\$4,850,000	12/17/2013	Anticipated to BOC January 2014
BL118-13	Aircraft Apron Paving and Utility Project	DOT	523 Airport Renewal & Extension Fund	\$150,000	12/5/2013	Anticipated to BOC January 2014
RP005-13	Provision of an Enterprise Content Management System	ITS	300-304 Capital Project Fund	\$956,100	5/7/2013	Anticipated to BOC January 2014
RP006-13	Provide Property and Casualty Insurance Coverage/Services on an Annual Contract	DOFS	602 Risk Management Fund 604 Workers' Compensation Fund	\$2,600,000	4/30/2013	Anticipated to BOC December 2013

10/11/13 through 11/12/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
RP013-13	Lease of Countywide Digital Multi-Functional Imaging Devices and Management Services on a Cost-Per-Copy Basis on a Multi-Year Contract	DOFS	001 General Fund	\$500,000	8/6/2013	Anticipated to BOC Agenda 11/19/2013
RP017-13	Provide Safety, Health and Loss Control Services on an Annual Contract	DOFS	602 Risk Management Fund	\$40,000	9/5/2013	Anticipated to BOC Agenda 12/3/2013
RP018-13	Provide Probation Services for Recorder's Court on a Multi-Year Contract	Recorder's Court	001 General Fund	No Cost to County	10/1/2013	Anticipated to BOC Agenda 12/3/2013
RP019-13	On-Demand Printing Services on an Annual Contract	CA	Various	\$250,000	10/24/2013	Anticipated to BOC January 2014
RP020-13	Lease of a Mail Management System	DOSS	665 Administrative Support Fund	\$110,000	10/15/2013	Anticipated to BOC Agenda 12/17/2013
RP021-13	Provide I/TS Professional Staffing Resources on a Multi-Year Contract	ITS	001 General Fund	\$3,500,000	11/13/2013	Anticipated to BOC February 2014
RP022-13	Provide Standby Architectural and Engineering Services on a Multi-Year Contract	DOSS	300-304 Capital Project Fund	\$300,000	10/25/2013	Anticipated to BOC Agenda 12/17/2013
RP023-13	Water Distribution Main Condition Assessment	DWR	504 Water & Sewer Renewal & Extension Fund	\$150,000	11/1/2013	Anticipated to BOC December 2013

GWINNETT COUNTY, GEORGIA

Investment Update as of

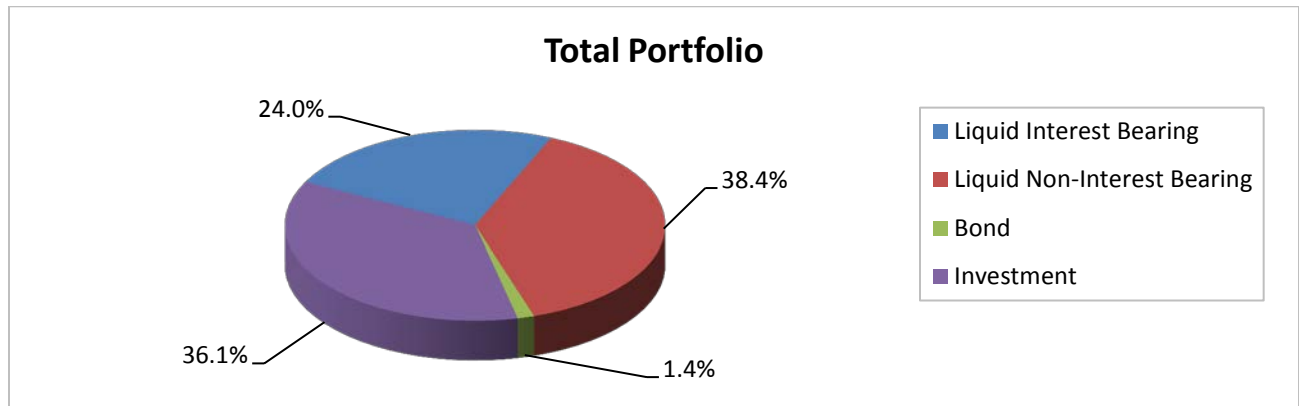
September 30, 2013

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Financial Position as of September 30th

As of the report date, the County is managing \$1.21 billion in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds managed by staff in Financial Services. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at September 30 were:

Liquidity Portfolio	
Interest Bearing	\$ 290,422,113
Non-Interest Bearing	464,346,634
Bond Portfolio	17,028,843
Investment Portfolio	436,054,195
Total	\$1,207,851,785



Liquidity Portfolio

Liquidity balances include interest bearing accounts at the State of Georgia (GA1), balances held in checking and savings accounts at various financial institutions, and holdings in the Certificate of Deposit Account Registry Service (CDAR's) network.

09/30/13	%	\$	Average Yield
Money Market	0.21%	1,592,690	0.1347%
State GA1	31.18%	235,322,923	0.1147%
Certificates of Deposit	7.09%	53,506,500	0.7909%
Checking	61.52%	464,346,634	
Total*	100.00%	754,768,747	0.2399%

*Excludes Non-interest bearing from the yield calculation.

GWINNETT COUNTY, GEORGIA

Investment Update as of

September 30, 2013

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At September 30, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .2399% compared to .2782% at September 30, 2012. This WAC is benchmarked against two indices: S&P GIP Government Index + 17 basis points and the State Local Government Investment Pool (GA1) + 10 basis points. As of September 30, the spread on the SIP Local Government Pool was 21 basis points or 4 basis points above the benchmark while the spread over the GA1 funds was 13 basis points or 3 basis points above benchmark. The average return in excess of these two benchmarks equaled \$484,844 on an annualized basis.

The County received notice in February 2013 that Flagstar is exiting the CDAR's market and is not accepting new CD orders. Proceeds from maturing Flagstar CD's have been used to purchase fixed income securities which are not included in the yield for the Liquidity Portfolio.

At September 30, 2013, bank deposits held by EverBank, United Community Bank (UCB), Flagstar Bank and Wells Fargo Bank (WF) totaled \$465,939,324. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians. At September 30, 2013, bank deposits totaling \$465,298,236 required pledged collateral of \$511,828,060. Investment securities held by two custodians as collateral exceeded the target balance by \$6,308,529 and totaled \$518,136,589.

Bond Portfolio

Balances in the Bond Portfolio decreased slightly from \$18,435,340 at September 30, 2012 to \$17,028,843 at September 30, 2013 due to increased monthly sinking fund deposits. The Bond Portfolio represented 1.41% of the Total Portfolio at September 30, 2013. 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.

Investment Portfolio

The nominal value of Investment Securities totaled \$266,798,384 at September 30, 2012 compared to \$436,054,195 at September 30, 2013. This increase in value is a result of changing the property tax deadline in 2012 from October 15 to the 2013 deadline of October 3. With lower short term rates and as banks exited the CDAR's market place, excess cash balances maintained were invested in fixed income investment securities.

Investment securities held for Operating funds, 2005 SPLOST fund and 2009 SPLOST fund represented 36.10% of the Total Portfolio at September 30, 2013 compared to 40.43% at September 30, 2012. Operating funds, for investment purposes, include General Fund, E-911, Solid Waste, Risk Management, Workers Compensation, Automotive Liability, Loganville EMS, Speed Hump and Other Capital Projects Fund.

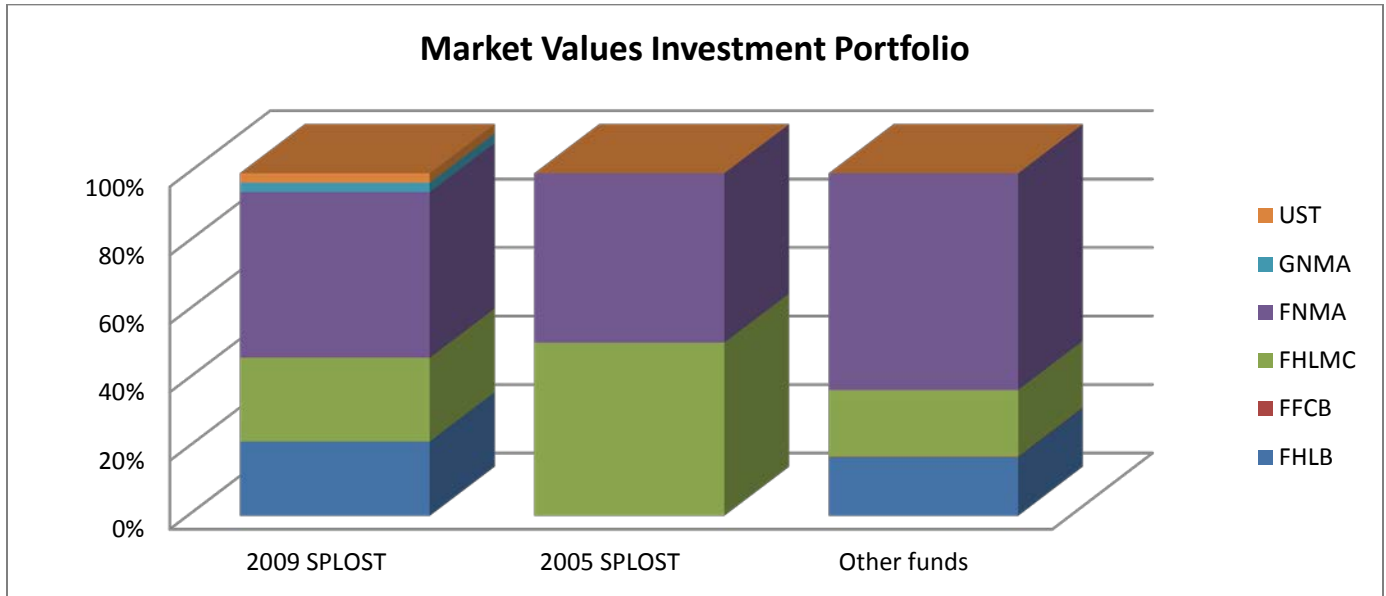
For the nine months ended September 30, 2013, bank and investment income earned among all funds totaled \$2,580,020, and of this total, sales tax funds earned \$1,349,684. For the nine months ended September 30, 2012, bank and investment income for all funds totaled \$3,541,965 which included sales tax income of \$1,913,159.

GWINNETT COUNTY, GEORGIA

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At September 30, 2013, the market value of the Investment Portfolio totaled \$434.8 million and included internally managed funds and a portion of the 2005 and 2009 Sales Tax Portfolios managed by Atlanta Capital with a total market value of \$92.2 million.

Portfolio	2013 YTD Market Value	2013 YTD Nominal Values	Yield to Maturity
Operating – Internally Managed	\$178,687,819	\$179,622,000	1.05%
2009 Sales Tax – Internally Managed	166,370,849	168,260,000	1.56%
2005 Sales Tax - ACM	691,640	691,246	0.52%
2009 Sales Tax - ACM	89,012,086	87,480,949	1.04%
Total	\$434,762,394	\$436,054,195	

State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$235,322,923 and bond funds totaling \$17,028,843 representing a total of \$252.35 million invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett's share of this pool accounts for only 2.63% of the \$9.6 billion managed by OTFS. The current yield at September 30, 2013 was .1147%, compared to .1741% at September 30, 2012.

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Future Actions

Although U.S. Treasury yields and interest rates on eligible federal agency securities are still very low, staff actively seeks investment opportunities that adhere to Investment Policy objectives to protect public funds, to prudently manage cash and investments, and to achieve the investment objectives of safety, liquidity, compliance and return.

