



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**  
for the period ended  
**August 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:** September 16, 2013

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

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

Executive Summary	Page 2
Financial Summaries by Fund	Page 10
Non-departmental Budget Transfers Schedule	Page 47
Inter-fund Transfers – All Funds Schedule	Page 49
Budget Adjustments by Fund Schedule	Page 50
Upcoming Purchasing Solicitations Report	Page 63

# Executive Summary

Notable events during August included: 1) the continuation of the fiscal year 2014 budget planning process, and 2) the call for a Special Purpose Local Option Sales Tax (SPLOST) referendum to be held in November. Highlights from these activities are discussed below.

## **2014 Budget Planning**

All departments and elected officials submitted their fiscal year 2014 operating and capital budgets on or before July 22<sup>nd</sup>. In early September, departments and elected officials presented their business plans to the Chairman's Budget Review Team for consideration. The presentations by departments have been recorded and are available for viewing on the [Budget Review Meetings](#) page on the County's Web site.

With input from the Budget Review Team, the Chairman will present a proposed fiscal year 2014 budget to the Board of Commissioners by December 1<sup>st</sup>, in accordance with County ordinance. The Board of Commissioners will review the proposed budget, and in accordance with state law, a public hearing will be held in December, at least one week before the formal adoption of the budget.

## **Special Purpose Local Option Sales Tax (SPLOST)**

On August 20<sup>th</sup>, the Board of Commissioners called for a November 5<sup>th</sup> vote on renewing the one-cent SPLOST after the current program ends next March. If approved by voters, the SPLOST program will focus primarily on transportation, but it also includes funding for other purposes such as public safety, parks, libraries, and senior facilities.

To gain public input on potential transportation projects, an organizational meeting for a Citizens Project Selection Committee (CPSC) was held on August 26, 2013. During the meeting, representatives from six major interest groups were selected among their peers to serve on the committee: homeowners (one from each of the four commission districts), the business community, environmental stakeholders, schools, civic organizations, and Gwinnett County's seniors. If the SPLOST program is renewed by voters in November, the primary role of the CPSC will be to review and prioritize prospective projects to help maximize sales tax proceeds.

For more information about Gwinnett County's SPLOST programs, visit the [SPLOST](#) page on the County's Web site.

## **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

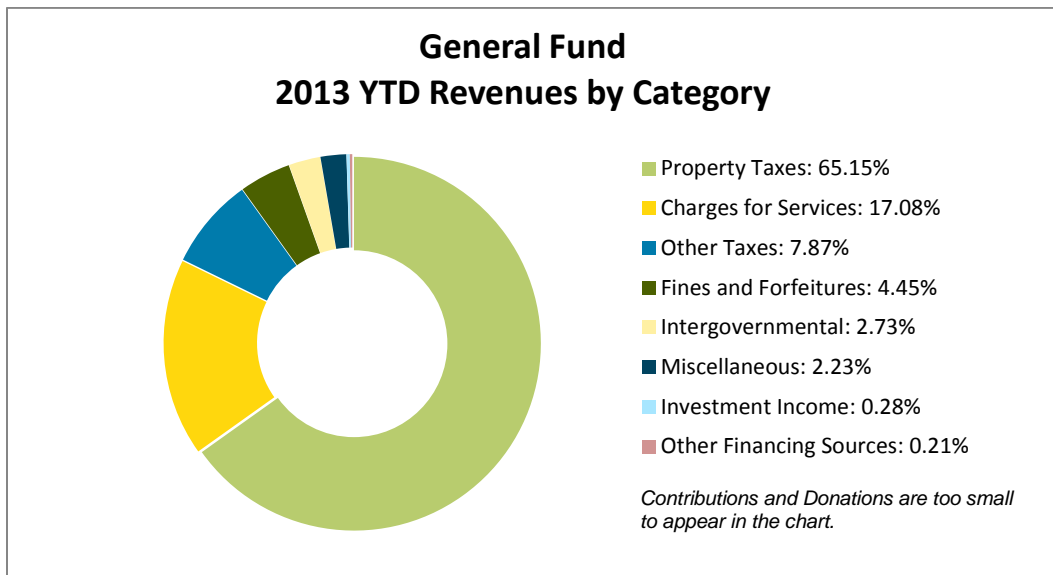
For more information on the new service districts, visit the [Gwinnett County Service Districts Explained](#) page on Gwinnett County’s Web site.

## Report Format

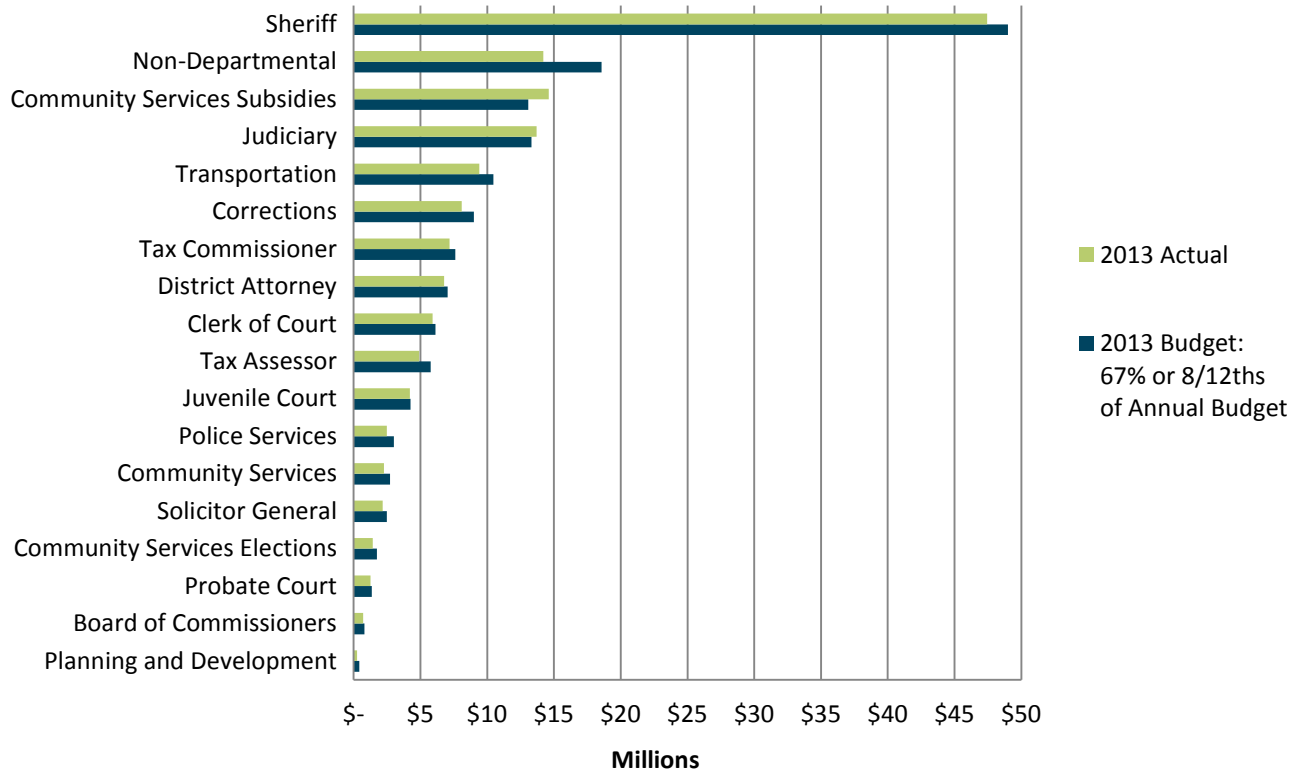
In fiscal year 2013, the County changed the layout of the fund statements within this report to include prior year actual results for most funds. Funds that are new or that have changed significantly in 2013 do not include prior year data. To view prior years’ monthly reports, refer to the County’s [Your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

## 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.



**General Fund  
Budget vs. Actual by Department  
August 2013 YTD Expenditures**



Non-departmental actual and budgeted expenditures in the graph above 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.

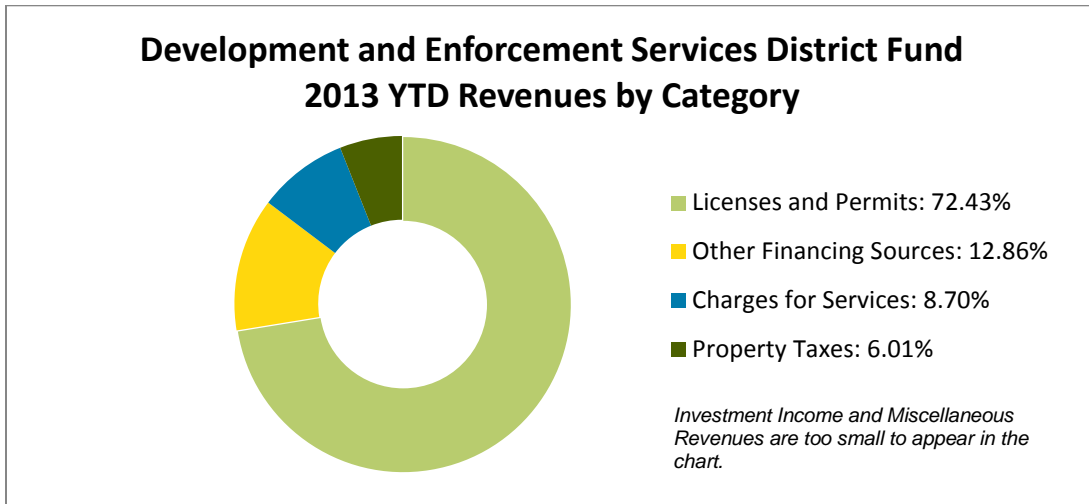
Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended. Amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

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 three 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 August. 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.

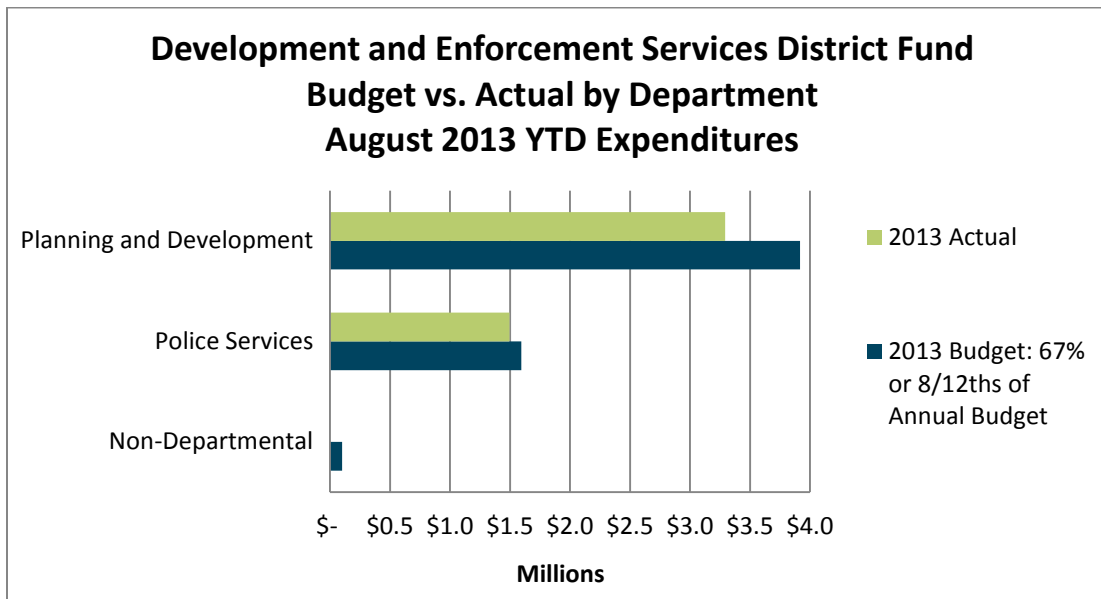
# Development and Enforcement Services District Fund (page 13)

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.



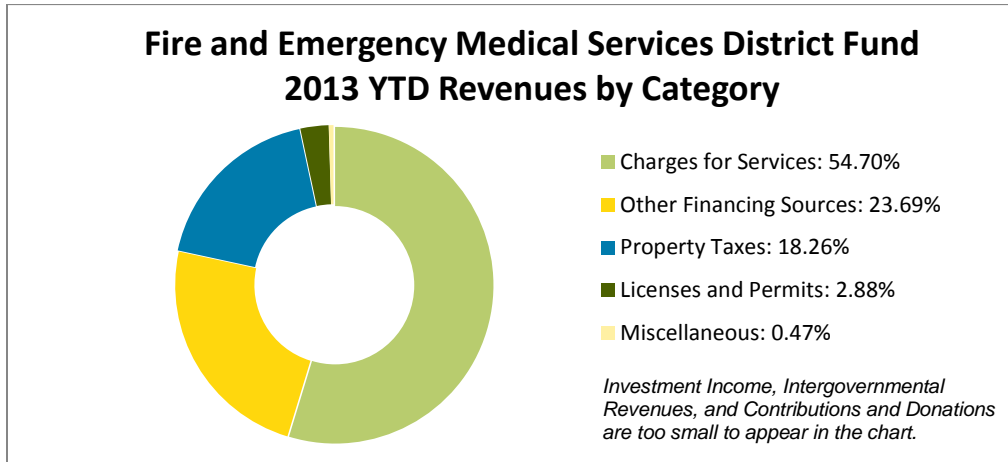
To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes in the coming months as they are collected. Property taxes represent approximately 56 percent of the fund's current annual budget, excluding the one-time transfer to establish a 3-month reserve.



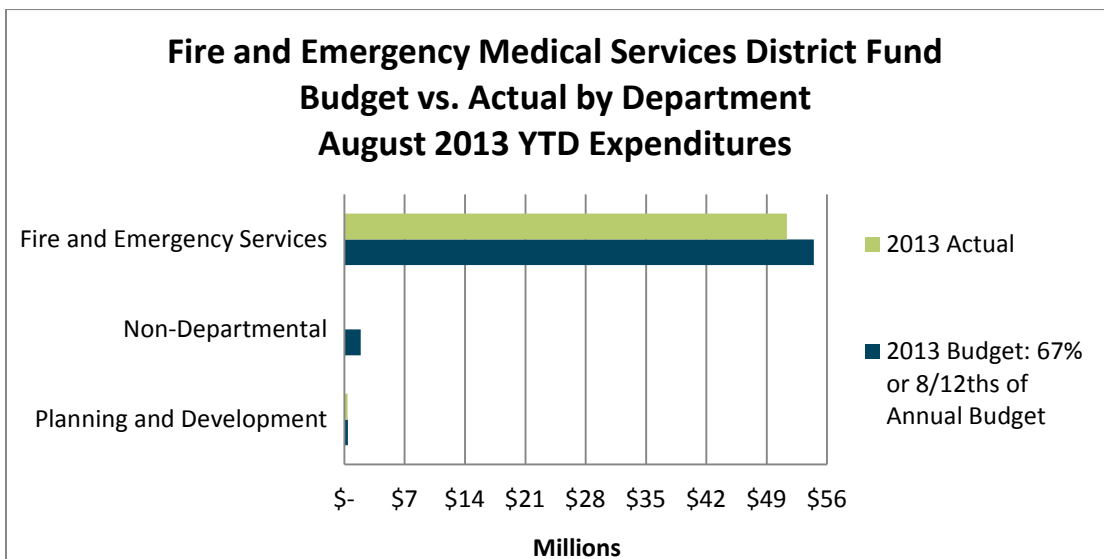
# Fire and Emergency Medical Services District Fund (page 14)

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.



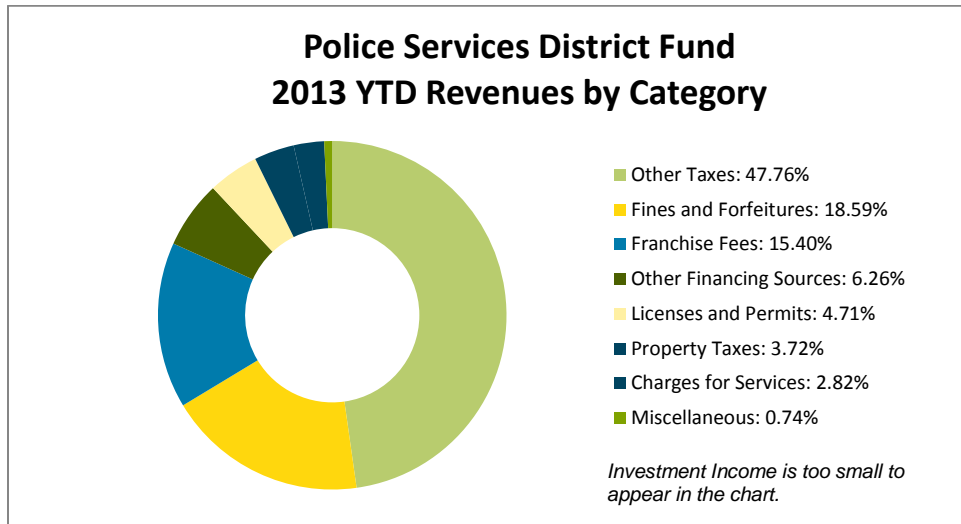
To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,889 to establish a 3-month reserve.

As expected this time of year, the Fire and Emergency Medical Services District Fund temporarily reflects negative equity. Equity will become positive in the coming months when property taxes are collected, at which time the main revenue source will shift to property taxes. Property taxes represent approximately 75 percent of the fund's current annual budget, excluding the one-time transfer 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.

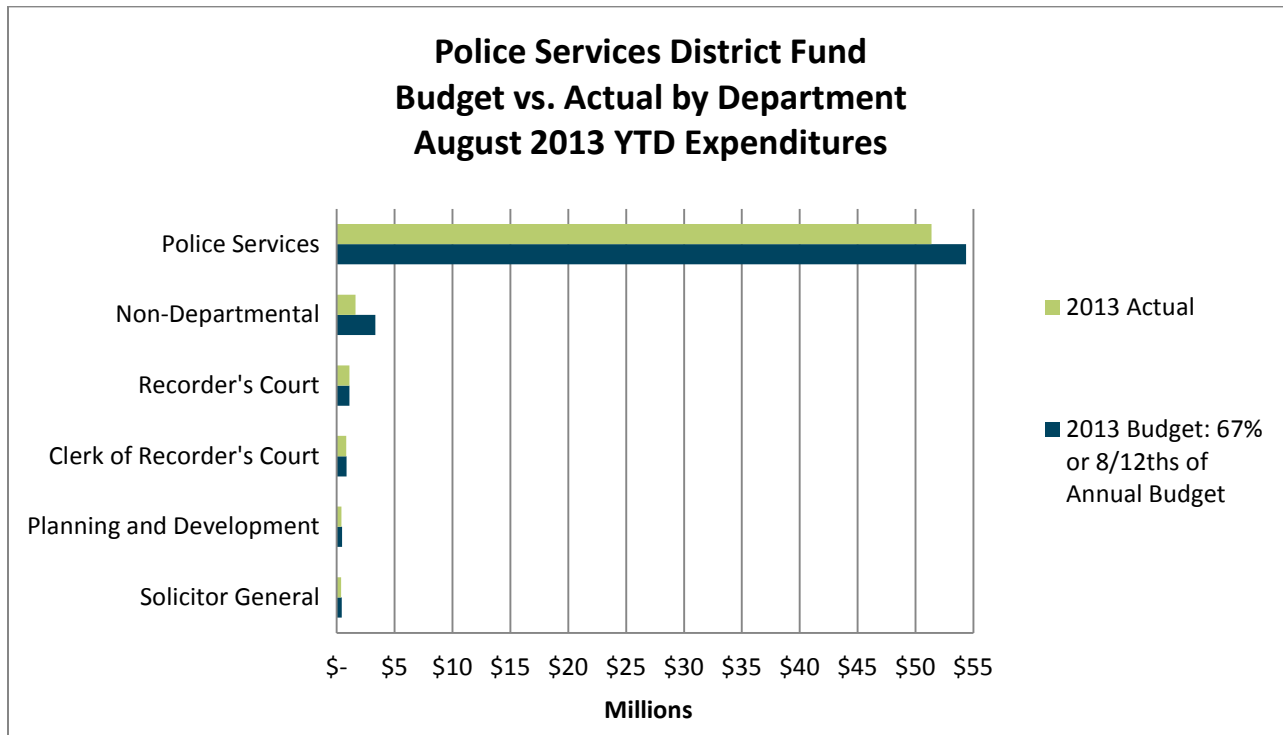


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$27,500,000 to establish a 3-month reserve.

Although current year-to-date revenues collected are primarily from other taxes, fines and forfeitures, and franchise fees, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes in the coming months as they are collected. Property taxes and insurance premium taxes represent approximately 59 percent of the fund's current annual budget, excluding the one-time transfer to establish a 3-month reserve.

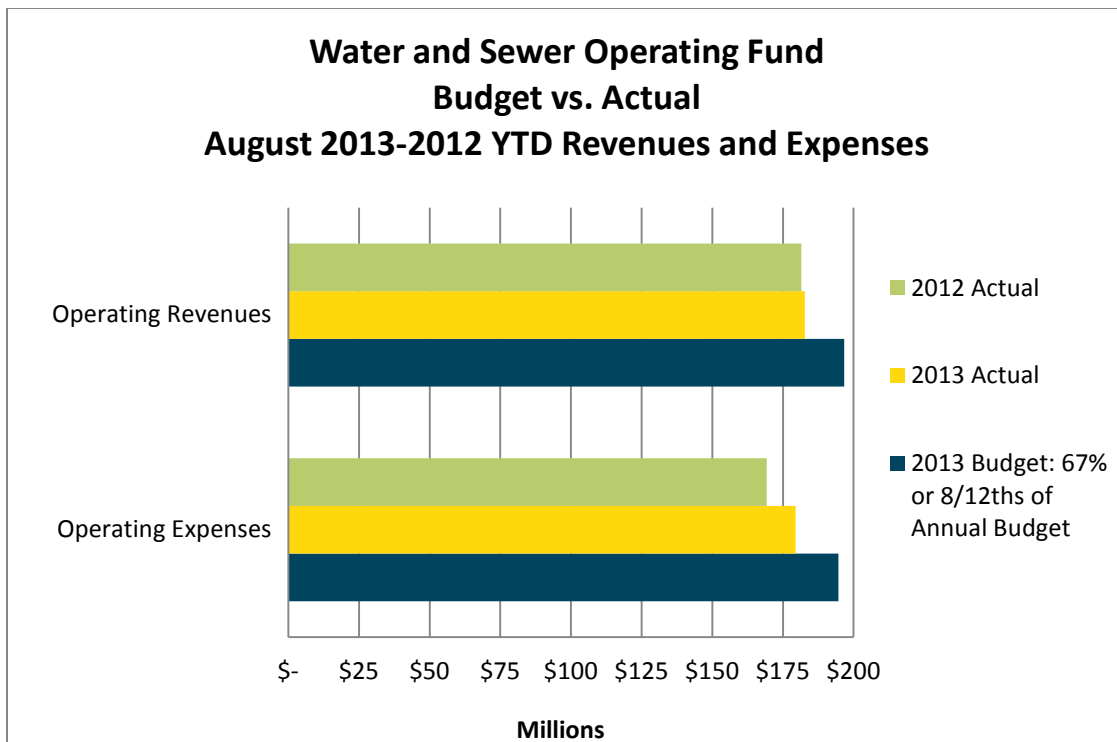
The other taxes category includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.





## 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 \$1.3 million when compared to the same time last year. The year-over-year increase is primarily attributable to increases in system development charge revenues. These increases are partially offset by decreases in charges for services and 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. Despite the rate increases that went into effect on January 1, 2013, charges for services revenues are down approximately 1.05 percent from 2012. This is primarily due to a decrease in water consumption of 8.38 percent resulting from the unusually high rainfall levels this year. 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 7.09 percent less than 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 \$8 million, below budget at year end.

Year-to-date Water and Sewer operating expenses are up nearly \$10.2 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 OPEB contribution, personal services, bad debt expense, and utilities.

Total operating expenses are 7.78 percent less than 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 (\$3.2 million under budget) and chemicals (\$1.6 million under budget) are lower than expected due to the decrease in water consumption resulting from unusually high rainfall levels.
- Industrial repair and maintenance is \$3.4 million under budget.
- Professional services are \$3.0 million under budget.
- Personal services are \$2.5 million under budget due to job vacancies.

## Other Funds

As expected this time of year, the Street Lighting Fund (page 19) and the Stormwater Fund (page 39) temporarily reflect negative equity. Equity will become positive in the coming months when fees (recorded as charges for services) are collected with property taxes. Charges for services represent nearly 93.8 percent of the Street Lighting Fund's current annual budget and nearly 99.9 percent of the Stormwater Fund's current annual budget.

In July, debt service payments were made in both the 2003 General Obligation Bond Debt Service Fund (page 12) and the Stadium Fund (page 33). As a result, there are very few remaining expenditures in either of these funds.

# YTD financial report 2013 gwinnettcountry

## GENERAL FUND (001)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget
<b>Fund Balance January 1</b>	<b>\$ 174,536,687</b>	<b>\$ 174,536,687</b>	<b>\$ 174,536,687</b>	
<b>Revenues:</b>				
Taxes	\$ 204,749,308	\$ 204,679,833	\$ 50,248,601	24.55%
Intergovernmental	3,097,585	3,197,725	1,880,082	58.79%
Charges for Services	26,651,171	26,799,971	11,756,710	43.87%
Fines and Forfeitures	5,247,479	5,247,479	3,062,971	58.37%
Investment Income	319,511	319,511	192,513	60.25%
Contributions and Donations	30,000	34,597	27,686	80.02%
Miscellaneous	1,490,450	1,919,786	1,531,224	79.76%
Other Financing Sources	199,539	199,539	145,421	72.88%
<b>Total Revenues without Use of Fund Balance</b>	<b>241,785,043</b>	<b>242,398,441</b>	<b>68,845,208</b>	<b>28.40%</b>
Use of Fund Balance	42,636,693	43,915,080	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 284,421,736</b>	<b>\$ 286,313,521</b>	<b>\$ 68,845,208</b>	<b>24.05%</b>
<b>Appropriations:</b>				
Board of Commissioners	\$ 1,193,826	\$ 1,193,826	\$ 715,877	59.96%
Tax Assessor	8,605,360	8,662,613	4,905,171	56.62%
Tax Commissioner	11,070,281	11,403,613	7,183,501	62.99%
Transportation	15,783,712	15,708,591	9,418,567	59.96%
Planning and Development	639,345	639,345	260,767	40.79%
Police Services	4,413,101	4,518,171	2,491,522	55.14%
Corrections	13,329,003	13,506,681	8,101,779	59.98%
Community Services	4,089,393	4,067,513	2,272,221	55.86%
Community Services Subsidies:				
Atlanta Regional Commission	816,100	825,100	618,825	75.00%
Board of Health	1,489,896	1,489,896	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,306	75.00%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%
Library In-House Services	735,199	765,199	452,762	59.17%
Library Subsidy	15,118,068	15,118,068	11,338,551	75.00%
Mental Health	768,297	768,297	576,223	75.00%
<b>Total Community Services Subsidies</b>	<b>19,588,951</b>	<b>19,627,951</b>	<b>14,602,214</b>	<b>74.39%</b>
Community Services - Elections	2,626,137	2,626,137	1,424,273	54.23%
Juvenile Court	5,933,166	6,402,767	4,201,685	65.62%
Sheriff	71,209,915	72,194,115	46,607,088	64.56%
Immigration Customs Enforcement	1,310,531	1,310,531	828,256	63.20%
Clerk of Court	9,205,726	9,205,726	5,898,831	64.08%
Judiciary	15,614,527	19,970,027	13,701,494	68.61%
Probate Court	1,930,924	2,019,208	1,254,739	62.14%
District Attorney	10,480,189	10,557,275	6,768,698	64.11%
Solicitor General	3,608,983	3,710,342	2,170,977	58.51%

# YTD financial report 2013 gwinnettcounty

GENERAL FUND (001) continued

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget
<b>Non-Departmental:</b>				
Compensation Reserve	579,265	429,265	-	0.00%
Contingency	1,510,027	938,704	-	0.00%
Contribution to Capital	2,246,329	2,246,329	1,497,553	66.67%
Contribution to Transit	2,765,574	2,765,574	1,843,716	66.67%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Prisoner Medical Reserve	2,000,000	942,800	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,191,293	1,191,293	895,822	75.20%
Other Miscellaneous	391,774	391,774	129,510	33.06%
Other Post-Employment Benefit Reserve	-	10,769	-	0.00%
Pauper Burial	90,000	170,000	122,050	71.79%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	100,000	100,000	-	0.00%
Indigent Defense Reserve	6,000,000	2,867,200	-	0.00%
Court Reporters Reserve	2,000,000	544,000	-	0.00%
Court Interpreters Reserve	565,000	236,200	-	0.00%
Pension Reserve	-	17,678	-	0.00%
Other Governmental Agencies	250,000	407,902	138,644	33.99%
Motor Vehicle Contributions	8,518,018	8,135,950	5,080,721	62.45%
Intangible Recording Contribution	-	2,012,265	1,083,670	53.85%
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	2,409,997	98.29%
<b>Total Non-Departmental</b>	<b>83,788,666</b>	<b>78,989,089</b>	<b>65,331,084</b>	<b>82.71%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 284,421,736</b>	<b>\$ 286,313,521</b>	<b>\$ 198,138,744</b>	<b>69.20%</b>

Projected Fund Balance December 31

\$ 131,899,994	\$ 130,621,607
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Fund Balance as of Report Date

\$ 45,243,151
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# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 28,892,896	\$ 28,892,896	\$ 28,892,896			
<b>Revenues:</b>						
Taxes	\$ 5,683,063	\$ 5,718,349	\$ 848,525	14.84%	\$ 783,290	14.39%
Intergovernmental	18,817	18,817	15,132	80.42%	9,930	52.77%
Investment Income	21,244	21,244	13	0.06%	21,177	85.44%
Other Financing Sources	35,286	-	-	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	<b>5,758,410</b>	<b>5,758,410</b>	<b>863,670</b>	<b>15.00%</b>	<b>814,397</b>	<b>14.85%</b>
Use of Fund Balance	19,814,419	19,814,419	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 25,572,829</b>	<b>\$ 25,572,829</b>	<b>\$ 863,670</b>	<b>3.38%</b>	<b>\$ 814,397</b>	<b>14.85%</b>
<b>Appropriations:</b>						
Debt Service	\$ 25,572,829	\$ 25,572,829	\$ 24,869,493	97.25%	\$ 5,225,119	99.97%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 25,572,829</b>	<b>\$ 25,572,829</b>	<b>\$ 24,869,493</b>	<b>97.25%</b>	<b>\$ 5,225,119</b>	<b>99.97%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 9,078,477</b>	<b>\$ 9,078,477</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 4,887,073</b>			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 5,487,822	\$ 5,487,822	\$ 201,009	3.66%
Licenses and Permits	2,381,824	3,114,948	2,421,981	77.75%
Charges for Services	336,730	336,961	290,792	86.30%
Investment Income	3,000	3,000	1,693	56.43%
Miscellaneous	-	3,170	3,016	95.14%
Other Financing Sources	677,996	818,387	430,074	52.55%
Operating Transfer In - 3 Month Reserve	2,859,512	2,859,512	2,859,512	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 11,746,884</b>	<b>\$ 12,623,800</b>	<b>\$ 6,208,077</b>	<b>49.18%</b>
Appropriations:				
Planning and Development	\$ 5,964,351	\$ 5,875,264	\$ 3,292,474	56.04%
Police Services	2,342,920	2,389,456	1,494,226	62.53%
Non-Departmental	125,000	149,800	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,432,271	8,414,520	4,786,700	56.89%
Contribution to Fund Balance	3,314,613	4,209,280	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,746,884</b>	<b>\$ 12,623,800</b>	<b>\$ 4,786,700</b>	<b>37.92%</b>
Projected Fund Balance December 31	\$ 3,314,613	\$ 4,209,280		
Fund Balance as of Report Date			\$ 1,421,377	

# YTD financial report 2013 gwinnettcounty

## FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (102)

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

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 65,285,292	\$ 65,285,292	\$ 2,946,138	4.51%
Licenses and Permits	778,373	778,373	464,329	59.65%
Charges for Services	13,850,660	13,850,660	8,828,392	63.74%
Investment Income	33,750	33,750	7,069	20.95%
Contributions and Donations	-	-	745	-
Miscellaneous	35,400	86,157	76,590	88.90%
Other Financing Sources	5,406,582	6,654,495	3,822,878	57.45%
Operating Transfer In - 3 Month Reserve	20,769,889	20,769,889	20,769,889	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 106,159,946</b>	<b>\$ 107,458,616</b>	<b>\$ 36,916,030</b>	<b>34.35%</b>
Appropriations:				
Planning and Development	\$ 597,429	\$ 597,429	\$ 382,979	64.10%
Fire and Emergency Services	81,767,134	81,679,955	51,350,815	62.87%
Non-Departmental	2,715,000	2,820,943	-	0.00%
Total Appropriations without Contribution to Fund Balance	85,079,563	85,098,327	51,733,794	60.79%
Contribution to Fund Balance	21,080,383	22,360,289	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 106,159,946</b>	<b>\$ 107,458,616</b>	<b>\$ 51,733,794</b>	<b>48.14%</b>
Projected Fund Balance December 31	\$ 21,080,383	\$ 22,360,289		
Fund Deficit as of Report Date			\$ (14,817,764)	

# YTD financial report 2013 gwinnettcountry

## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

	FY 2013			% Actual to Current Budget
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	
Fund Balance January 1	\$ 820,000	\$ 820,000	\$ 820,000	
Revenue:				
Investment Income	\$ 1,200	\$ 1,200	\$ 1,243	103.58%
Total Revenues without Use of Fund Balance	1,200	1,200	1,243	103.58%
Use of Fund Balance	15,600	15,600	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ 1,243</b>	<b>7.40%</b>
Appropriations:				
Loganville Emergency Medical Services	\$ 16,800	\$ 16,800	\$ 10,338	61.54%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,800</b>	<b>\$ 16,800</b>	<b>\$ 10,338</b>	<b>61.54%</b>
Projected Fund Balance December 31	\$ 804,400	\$ 804,400		
Fund Balance as of Report Date			\$ 810,905	



# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 46,847,668	\$ 46,814,098	\$ 20,415,515	43.61%
Insurance Premium Taxes	27,984,859	27,984,859	-	0.00%
Licenses and Permits	4,306,401	4,306,401	1,436,535	33.36%
Charges for Services	921,463	928,852	861,691	92.77%
Fines and Forfeitures	9,134,646	9,134,646	5,674,046	62.12%
Investment Income	33,750	33,750	16,735	49.59%
Miscellaneous	248,045	342,732	225,545	65.81%
Other Financing Sources	2,051,372	2,675,330	1,911,439	71.45%
Operating Transfer In - 3 Month Reserve	27,500,000	27,500,000	27,500,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 119,028,204</b>	<b>\$ 119,720,668</b>	<b>\$ 58,041,506</b>	<b>48.48%</b>
Appropriations:				
Planning and Development	\$ 697,900	\$ 681,351	\$ 418,163	61.37%
Police Services	81,749,463	81,530,753	51,365,508	63.00%
Recorder's Court	1,591,586	1,652,636	1,103,620	66.78%
Solicitor General	672,812	672,812	395,508	58.78%
Clerk of Recorder's Court	1,298,873	1,298,873	812,033	62.52%
Non-Departmental	5,010,636	5,001,904	1,620,636	32.40%
Total Appropriations without Contribution to Fund Balance	91,021,270	90,838,329	55,715,468	61.33%
Contribution to Fund Balance	28,006,934	28,882,339	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 119,028,204</b>	<b>\$ 119,720,668</b>	<b>\$ 55,715,468</b>	<b>46.54%</b>
Projected Fund Balance December 31	\$ 28,006,934	\$ 28,882,339		
Fund Balance as of Report Date			\$ 2,326,038	

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 14,399,068	\$ 14,399,068	\$ 14,399,068			
<b>Revenues:</b>						
Taxes	\$ 23,356,746	\$ 23,703,528	\$ 3,372,283	14.23%	\$ 2,934,466	12.82%
Intergovernmental	52,810	52,810	63,044	119.38%	41,367	78.33%
Charges for Services	3,935,559	3,772,050	2,742,042	72.69%	2,966,997	73.00%
Investment Income	11,250	11,250	7,070	62.84%	7,835	123.78%
Contributions and Donations	4,550	4,550	-	0.00%	300	6.59%
Miscellaneous	1,849,471	1,871,034	1,504,274	80.40%	1,308,365	77.00%
Other Financing Sources	346,782	-	2,261	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	<b>29,557,168</b>	<b>29,415,222</b>	<b>7,690,974</b>	<b>26.15%</b>	<b>7,259,330</b>	<b>25.28%</b>
Use of Fund Balance	-	308,448	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 29,557,168</b>	<b>\$ 29,723,670</b>	<b>\$ 7,690,974</b>	<b>25.87%</b>	<b>\$ 7,259,330</b>	<b>25.28%</b>
<b>Appropriations:</b>						
Community Services	\$ 27,944,567	\$ 29,573,355	\$ 16,935,025	57.26%	\$ 17,285,443	61.09%
Non-Departmental	-	14,003	-	0.00%	-	-
Support Services	136,312	136,312	71,725	52.62%	80,086	62.09%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>28,080,879</b>	<b>29,723,670</b>	<b>17,006,750</b>	<b>57.22%</b>	<b>17,365,529</b>	<b>61.10%</b>
Contribution to Fund Balance	1,476,289	-	-	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 29,557,168</b>	<b>\$ 29,723,670</b>	<b>\$ 17,006,750</b>	<b>57.22%</b>	<b>\$ 17,365,529</b>	<b>60.48%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 15,875,357</b>	<b>\$ 14,090,620</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 5,083,292</b>			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 1,147,852	\$ 1,147,852	\$ 1,147,852			
Revenues:						
Charges for Services	\$ 115,904	\$ 115,904	\$ 8,894	7.67%	\$ 6,737	5.86%
Investment Income	1,500	1,500	287	19.13%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 117,404</b>	<b>\$ 117,404</b>	<b>\$ 9,181</b>	<b>7.82%</b>	<b>\$ 6,737</b>	<b>5.86%</b>
Appropriations:						
Transportation	\$ 62,272	\$ 62,272	\$ 42,563	68.35%	\$ 30,690	52.59%
Total Appropriations without Contribution to Fund Balance	62,272	62,272	42,563	68.35%	30,690	52.59%
Contribution to Fund Balance	55,132	55,132	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 117,404</b>	<b>\$ 117,404</b>	<b>\$ 42,563</b>	<b>36.25%</b>	<b>\$ 30,690</b>	<b>26.72%</b>
Projected Fund Balance December 31	\$ 1,202,984	\$ 1,202,984				
Fund Balance as of Report Date			\$ 1,114,470			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 2,980,705	\$ 2,980,705	\$ 2,980,705			
Revenues:						
Charges for Services	\$ 6,961,294	\$ 6,961,825	\$ 407,517	5.85%	\$ 303,565	4.92%
Investment Income	4,500	4,500	268	5.96%	1,650	45.43%
Total Revenues without Use of Fund Balance	6,965,794	6,966,325	407,785	5.85%	305,215	4.95%
Use of Fund Balance	456,046	455,995	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,421,840</b>	<b>\$ 7,422,320</b>	<b>\$ 407,785</b>	<b>5.49%</b>	<b>\$ 305,215</b>	<b>4.11%</b>
Appropriations:						
Transportation	\$ 7,421,840	\$ 7,422,320	\$ 4,001,707	53.91%	\$ 3,882,369	52.32%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,421,840</b>	<b>\$ 7,422,320</b>	<b>\$ 4,001,707</b>	<b>53.91%</b>	<b>\$ 3,882,369</b>	<b>52.32%</b>
Projected Fund Balance December 31	\$ 2,524,659	\$ 2,524,710				
Fund Deficit as of Report Date			\$ (613,217)			

# YTD financial report 2013 gwinnettcountry

**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 8/31/2013	Actuals YTD as of 8/31/2013	% 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	\$ 378,636	53.53%
Investment Income	338	338	782	231.36%
Total Revenues without Use of Fund Balance	832,613	707,613	379,418	53.62%
Use of Fund Balance	1,132,199	1,257,199	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,964,812</b>	<b>\$ 1,964,812</b>	<b>\$ 379,418</b>	<b>19.31%</b>
Appropriations:				
Clerk of Court	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,964,812</b>	<b>\$ 1,964,812</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 177,211	\$ 52,211		
Fund Balance as of Report Date			\$ 1,688,828	

# YTD financial report 2013 gwinnettcounty

## CORRECTIONS INMATE FUND (085)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 47,282	\$ 47,282	\$ 47,282			
Revenues:						
Charges for Services	\$ 43,500	\$ 43,500	\$ 44,910	103.24%	\$ 30,368	57.04%
Miscellaneous	6,122	6,508	5,451	83.76%	2,950	51.24%
Total Revenues without Use of Fund Balance	49,622	50,008	50,361	100.71%	33,318	56.41%
Use of Fund Balance	19,772	19,386	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 69,394</b>	<b>\$ 69,394</b>	<b>\$ 50,361</b>	<b>72.57%</b>	<b>\$ 33,318</b>	<b>33.56%</b>
Appropriations:						
Corrections	\$ 69,394	\$ 69,394	\$ 41,634	60.00%	\$ 43,128	43.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 69,394</b>	<b>\$ 69,394</b>	<b>\$ 41,634</b>	<b>60.00%</b>	<b>\$ 43,128</b>	<b>43.45%</b>
Projected Fund Balance December 31	\$ 27,510	\$ 27,896				
Fund Balance as of Report Date			\$ 56,009			

# YTD financial report 2013 gwinnettcounty

## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 1,422,804	\$ 1,422,804	\$ 1,422,804			
Revenues:						
Fines and Forfeitures	\$ 875,073	\$ 875,073	\$ 555,808	63.52%	\$ 508,089	61.08%
Investment Income	1,481	1,481	909	61.38%	937	47.23%
Miscellaneous	-	1,280	1,370	107.03%	1,061	75.84%
Other Financing Sources	-	-	-	-	73,463	66.67%
Total Revenues without Use of Fund Balance	876,554	877,834	558,087	63.58%	583,550	61.73%
Use of Fund Balance	298,929	243,094	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,175,483	\$ 1,120,928	\$ 558,087	49.79%	\$ 583,550	50.47%
Appropriations:						
District Attorney	\$ 433,311	\$ 445,066	\$ 273,275	61.40%	\$ 189,770	40.28%
Solicitor General	742,172	675,862	341,222	50.49%	341,277	49.82%
TOTAL APPROPRIATIONS	\$ 1,175,483	\$ 1,120,928	\$ 614,497	54.82%	\$ 531,047	45.93%
Projected Fund Balance December 31	\$ 1,123,875	\$ 1,179,710				
Fund Balance as of Report Date			\$ 1,366,394			

# YTD financial report 2013 gwinnettcountry

## DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 449,407	\$ 449,407	\$ 449,407			
<b>Revenues:</b>						
Fines and Forfeitures	-	84,509	84,509	100.00%	9,663	100.00%
Investment Income	511	511	291	56.95%	339	63.72%
Miscellaneous Revenue	-	-	23,559	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	<b>511</b>	<b>85,020</b>	<b>108,359</b>	<b>127.45%</b>	<b>10,002</b>	<b>98.11%</b>
Use of Fund Balance	204,489	204,489	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 205,000</b>	<b>\$ 289,509</b>	<b>\$ 108,359</b>	<b>37.43%</b>	<b>\$ 10,002</b>	<b>4.88%</b>
<b>Appropriations:</b>						
District Attorney	205,000	289,509	70,284	24.28%	58,192	28.39%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 205,000</b>	<b>\$ 289,509</b>	<b>\$ 70,284</b>	<b>24.28%</b>	<b>\$ 58,192</b>	<b>28.39%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 244,918</b>	<b>\$ 244,918</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 487,482</b>			



# YTD financial report 2013 gwinnettcountry

## E-911 FUND (095)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 29,416,800	\$ 29,416,800	\$ 29,416,800			
<b>Revenues:</b>						
Charges for Services	\$ 14,082,774	\$ 14,082,774	\$ 7,687,367	54.59%	\$ 7,326,092	66.49%
Investment Income	58,657	58,657	72,196	123.08%	122,525	81.33%
Miscellaneous	-	4,400	4,770	108.41%	5,606	71.09%
<b>Total Revenues without Use of Fund Balance</b>	<b>14,141,431</b>	<b>14,145,831</b>	<b>7,764,333</b>	<b>54.89%</b>	<b>7,454,223</b>	<b>66.69%</b>
Use of Fund Balance	2,084,029	2,666,330	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,225,460</b>	<b>\$ 16,812,161</b>	<b>\$ 7,764,333</b>	<b>46.18%</b>	<b>\$ 7,454,223</b>	<b>38.83%</b>
<b>Appropriations:</b>						
Police Services	\$ 13,725,460	\$ 13,369,844	\$ 7,286,282	54.50%	\$ 9,435,546	49.15%
Non-Departmental	2,500,000	3,442,317	3,133,742	91.04%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,225,460</b>	<b>\$ 16,812,161</b>	<b>\$ 10,420,024</b>	<b>61.98%</b>	<b>\$ 9,435,546</b>	<b>49.15%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 27,332,771</b>	<b>\$ 26,750,470</b>				
<b>Fund Balance as of Report Date</b>			<b>\$ 26,761,109</b>			

# YTD financial report 2013 gwinnettcounty

## JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 107,916	\$ 107,916	\$ 107,916			
Revenues:						
Charges for Services	\$ 67,834	\$ 67,849	\$ 40,163	59.19%	\$ 43,080	55.67%
Investment Income	15	-	-	-	9	25.00%
<b>TOTAL REVENUES</b>	<u>\$ 67,849</u>	<u>\$ 67,849</u>	<u>\$ 40,163</u>	59.19%	<u>\$ 43,089</u>	55.65%
Appropriations:						
Juvenile Court	\$ 67,849	\$ 67,849	\$ 39,550	58.29%	\$ 53,504	50.31%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 67,849</u>	<u>\$ 67,849</u>	<u>\$ 39,550</u>	58.29%	<u>\$ 53,504</u>	50.31%
Projected Fund Balance December 31	\$ 107,916	\$ 107,916				
Fund Balance as of Report Date			\$ 108,529			

# YTD financial report 2013 gwinnettcountry

**POLICE SPECIAL JUSTICE FUND (070)**

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 3,403,191	\$ 3,403,191	\$ 3,403,191			
Revenue:						
Fines and Forfeitures	\$ -	\$ 184,741	\$ 193,231	104.60%	\$ 122,816	100.00%
Total Revenues without Use of Fund Balance	-	184,741	193,231	104.60%	122,816	99.92%
Use of Fund Balance	1,224,550	1,262,764	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,224,550</b>	<b>\$ 1,447,505</b>	<b>\$ 193,231</b>	<b>13.35%</b>	<b>\$ 122,816</b>	<b>6.70%</b>
Appropriations:						
Police Special Investigation Operations	\$ 1,224,550	\$ 1,447,505	\$ 197,878	13.67%	\$ 439,865	23.98%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,224,550</b>	<b>\$ 1,447,505</b>	<b>\$ 197,878</b>	<b>13.67%</b>	<b>\$ 439,865</b>	<b>23.98%</b>
Projected Fund Balance December 31	\$ 2,178,641	\$ 2,140,427				
Fund Balance as of Report Date			\$ 3,398,544			

# YTD financial report 2013 gwinnettcountry

## POLICE SPECIAL TREASURY FUND (071)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 71,677	\$ 71,677	\$ 71,677			
Revenue:						
Use of Fund Balance	\$ 695	\$ 71,677	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 695</b>	<b>\$ 71,677</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:						
Police Services	\$ 695	\$ 71,677	\$ 314	0.44%	\$ 129,156	48.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 695</b>	<b>\$ 71,677</b>	<b>\$ 314</b>	<b>0.44%</b>	<b>\$ 129,156</b>	<b>48.88%</b>
Projected Fund Balance December 31	\$ 70,982	\$ -				
Fund Balance as of Report Date			\$ 71,363			

# YTD financial report 2013 gwinnettcountry

## POLICE SPECIAL STATE FUND (072)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 3,066,061	\$ 3,066,061	\$ 3,066,061			
<b>Revenue:</b>						
Fines and Forfeitures	\$ -	\$ 254,484	\$ 254,485	100.00%	\$ 231,447	100.21%
Miscellaneous	-	814	1,468	180.34%	2,217	443.40%
Other Financing Sources	-	-	230,976	-	-	-
<b>Total Revenues without Use of Fund Balance</b>	-	255,298	486,929	190.73%	233,664	100.95%
Use of Fund Balance	1,159,009	1,038,563	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,159,009</u>	<u>\$ 1,293,861</u>	<u>\$ 486,929</u>	37.63%	<u>\$ 233,664</u>	20.07%
<b>Appropriations:</b>						
Police Services	\$ 1,159,009	\$ 1,293,861	\$ 450,522	34.82%	\$ 134,804	11.58%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,159,009</u>	<u>\$ 1,293,861</u>	<u>\$ 450,522</u>	34.82%	<u>\$ 134,804</u>	11.58%
<b>Projected Fund Balance December 31</b>	<u>\$ 1,907,052</u>	<u>\$ 2,027,498</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 3,102,468</u>			

# YTD financial report 2013 gwinnettcountry

**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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 1,819,899	\$ 1,819,899	\$ 1,819,899			
Revenues:						
Charges for Services	\$ 415,648	\$ 415,648	\$ 299,778	72.12%	\$ 247,665	66.20%
Total Revenues without Use of Fund Balance	415,648	415,648	299,778	72.12%	247,665	66.20%
Use of Fund Balance	120,000	120,000	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 535,648</b>	<b>\$ 535,648</b>	<b>\$ 299,778</b>	<b>55.97%</b>	<b>\$ 247,665</b>	<b>66.20%</b>
Appropriations:						
Sheriff Inmate Store Operations	\$ 535,648	\$ 535,648	\$ 156,458	29.21%	\$ 148,292	39.64%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 535,648</b>	<b>\$ 535,648</b>	<b>\$ 156,458</b>	<b>29.21%</b>	<b>\$ 148,292</b>	<b>39.64%</b>
Projected Fund Balance December 31	\$ 1,699,899	\$ 1,699,899				
Fund Balance as of Report Date			\$ 1,963,219			

# YTD financial report 2013 gwinnettcountry

## SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 218,443	\$ 218,443	\$ 218,443			
Revenues:						
Fines and Forfeitures	\$ -	\$ 51,712	\$ 55,150	106.65%	\$ 7,098	-
Investment Income	290	290	153	52.76%	133	85.26%
Total Revenues without Use of Fund Balance	290	52,002	55,303	106.35%	7,231	4635.26%
Use of Fund Balance	149,710	199,710	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 251,712</b>	<b>\$ 55,303</b>	<b>21.97%</b>	<b>\$ 7,231</b>	<b>3.59%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 251,712	\$ 112,356	44.64%	\$ 6,921	3.43%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 251,712</b>	<b>\$ 112,356</b>	<b>44.64%</b>	<b>\$ 6,921</b>	<b>3.43%</b>
Projected Fund Balance December 31	\$ 68,733	\$ 18,733				
Fund Balance as of Report Date			\$ 161,390			

# YTD financial report 2013 gwinnettcountry

## SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 846,647	\$ 846,647	\$ 846,647			
Revenues:						
Fines and Forfeitures	\$ -	\$ 180,401	\$ 180,401	100.00%	\$ 288,371	100.00%
Investment Income	662	662	475	71.75%	517	14.75%
Other Financing Sources	-	-	-	-	728	-
Total Revenues without Use of Fund Balance	662	181,063	180,876	99.90%	289,616	99.23%
Use of Fund Balance	249,338	846,638	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 250,000</b>	<b>\$ 1,027,701</b>	<b>\$ 180,876</b>	<b>17.60%</b>	<b>\$ 289,616</b>	<b>26.54%</b>
Appropriations:						
Sheriff Special Operations	\$ 250,000	\$ 1,027,701	\$ 358,292	34.86%	\$ 229,694	21.05%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 250,000</b>	<b>\$ 1,027,701</b>	<b>\$ 358,292</b>	<b>34.86%</b>	<b>\$ 229,694</b>	<b>21.05%</b>
Projected Fund Balance December 31	\$ 597,309	\$ 9				
Fund Balance as of Report Date			\$ 669,231			



# YTD financial report 2013 gwinnettcounty

**SHERIFF SPECIAL STATE FUND (067)**

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 164,109	\$ 164,109	\$ 164,109			
Revenues:						
Investment Income	\$ 141	\$ 141	\$ 95	67.38%	\$ 95	87.96%
Total Revenues without Use of Fund Balance	141	141	95	67.38%	95	87.96%
Use of Fund Balance	149,859	149,859	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 95</b>	<b>0.06%</b>	<b>\$ 95</b>	<b>0.06%</b>
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 14,250	\$ 14,250				
Fund Balance as of Report Date			\$ 164,204			

# YTD financial report 2013 gwinnettcountry

## STADIUM FUND (055)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Fund Balance January 1</b>	\$ 1,040,858	\$ 1,040,858	\$ 1,040,858			
<b>Revenues:</b>						
Taxes	\$ 800,000	\$ 800,000	\$ 580,243	72.53%	\$ 568,067	75.74%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	981,052	981,052	474,141	48.33%	485,519	51.59%
<b>TOTAL REVENUES</b>	<u>\$ 2,181,052</u>	<u>\$ 2,181,052</u>	<u>\$ 1,454,384</u>	66.68%	<u>\$ 1,453,586</u>	69.51%
<b>Appropriations:</b>						
Financial Services	\$ 63,962	\$ 39,030	\$ 26,780	68.61%	\$ -	-
Stadium Debt	2,117,090	2,117,090	2,116,090	99.95%	2,136,375	98.78%
<b>Total Appropriations without Contribution to Fund Balance</b>	<u>2,181,052</u>	<u>2,156,120</u>	<u>2,142,870</u>	99.39%	<u>2,136,375</u>	98.78%
Contribution to Fund Balance	-	24,932	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,181,052</u>	<u>\$ 2,181,052</u>	<u>\$ 2,142,870</u>	98.25%	<u>\$ 2,136,375</u>	98.78%
<b>Projected Fund Balance December 31</b>	<u>\$ 1,040,858</u>	<u>\$ 1,065,790</u>				
<b>Fund Balance as of Report Date</b>			<u>\$ 352,372</u>			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 62,307	\$ 62,307	\$ 62,307			
Revenues:						
Licenses and Permits	\$ 12,120	\$ 12,120	\$ 11,096	91.55%	\$ 2,000	7.41%
Total Revenues without Use of Fund Balance	12,120	12,120	11,096	91.55%	2,000	7.41%
Use of Fund Balance	17,880	17,880	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 11,096</b>	<b>36.99%</b>	<b>\$ 2,000</b>	<b>6.53%</b>
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 44,427	\$ 44,427				
Fund Balance as of Report Date			\$ 73,403			

# YTD financial report 2013 gwinnettcountry

## TOURISM FUND (050)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Fund Balance January 1	\$ 6,398,179	\$ 6,398,179	\$ 6,398,179			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 4,461,108	67.53%	\$ 3,895,638	60.78%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	4,841	56.19%	12,694	65.43%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	4,465,949	67.51%	3,908,332	60.79%
Use of Fund Balance	460,066	547,246	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,074,862</b>	<b>\$ 7,162,042</b>	<b>\$ 4,465,949</b>	<b>62.36%</b>	<b>\$ 3,908,332</b>	<b>55.13%</b>
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,221,587	\$ 1,548,538	69.70%	\$ 1,478,797	69.11%
Gwinnett Center Debt	4,940,455	4,940,455	1,362,728	27.58%	4,949,255	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,074,862</b>	<b>\$ 7,162,042</b>	<b>\$ 2,911,266</b>	<b>40.65%</b>	<b>\$ 6,428,052</b>	<b>90.68%</b>
Projected Fund Balance December 31	\$ 5,938,113	\$ 5,850,933				
Fund Balance as of Report Date			\$ 7,952,862			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 558,788	\$ 558,788	\$ 558,788			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 104,543	75.21%	\$ 90,465	86.16%
Miscellaneous - Rents	741,250	697,192	459,521	65.91%	489,780	67.80%
Total Revenues without Use of Net Position	880,250	836,192	564,064	67.46%	580,245	70.13%
Use of Net Position	-	8,373	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 880,250</b>	<b>\$ 844,565</b>	<b>\$ 564,064</b>	<b>66.79%</b>	<b>\$ 580,245</b>	<b>70.13%</b>
Appropriations:						
Transportation*	\$ 844,565	\$ 844,565	\$ 442,134	52.35%	\$ 428,608	51.83%
Total Appropriations without Working Capital Reserve	844,565	844,565	442,134	52.35%	428,608	51.83%
Working Capital Reserve	35,685	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 880,250</b>	<b>\$ 844,565</b>	<b>\$ 442,134</b>	<b>52.35%</b>	<b>\$ 428,608</b>	<b>51.80%</b>
Projected Net Position December 31	\$ 594,473	\$ 550,415				
Net Position as of Report Date			\$ 680,718			

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

# YTD financial report 2013 gwinnettcounty

## LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Net Position January 1</b>	\$ 1,156,285	\$ 1,156,285	\$ 1,156,285			
<b>Revenues:</b>						
Charges for Services	\$ 4,221,568	\$ 4,201,568	\$ 2,505,843	59.64%	\$ 2,637,663	61.74%
Investment Income	3,159	3,159	1,208	38.24%	2,015	42.73%
Miscellaneous	26,375	26,836	265,678	990.01%	142,377	51.84%
Other Financing Sources	2,765,574	2,785,574	1,843,716	66.19%	2,133,334	66.67%
<b>Total Revenues without Use of Net Position</b>	<b>7,016,676</b>	<b>7,017,137</b>	<b>4,616,445</b>	<b>65.79%</b>	<b>4,915,389</b>	<b>63.41%</b>
Use of Net Position	750,000	744,206	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,766,676</b>	<b>\$ 7,761,343</b>	<b>\$ 4,616,445</b>	<b>59.48%</b>	<b>\$ 4,915,389</b>	<b>63.40%</b>
<b>Appropriations:</b>						
Financial Services	\$ 73,550	\$ 73,550	\$ 49,407	67.17%	\$ 43,603	64.76%
Transportation	7,693,126	7,687,793	3,816,736	49.65%	3,574,222	46.51%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,766,676</b>	<b>\$ 7,761,343</b>	<b>\$ 3,866,143</b>	<b>49.81%</b>	<b>\$ 3,617,825</b>	<b>46.66%</b>
<b>Projected Net Position December 31</b>	<b>\$ 406,285</b>	<b>\$ 412,079</b>				
<b>Net Position as of Report Date</b>			<b>\$ 1,906,587</b>			

# YTD financial report 2013 gwinnettcountry

## SOLID WASTE OPERATING FUND (595)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Net Position January 1</b>	\$ 7,012,078	\$ 7,012,078	\$ 7,012,078			
<b>Revenues:</b>						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 401,986	52.62%	\$ 98,093	78.34%
Charges for Services	42,003,740	42,003,740	28,947,704	68.92%	28,681,425	69.57%
Investment Income	215,000	215,000	116,641	54.25%	165,750	79.96%
Miscellaneous	1,050	1,542	462	29.96%	476	28.73%
<b>TOTAL REVENUES</b>	<u>\$ 42,983,790</u>	<u>\$ 42,984,282</u>	<u>\$ 29,466,793</u>	<u>68.55%</u>	<u>\$ 28,945,744</u>	<u>69.64%</u>
<b>Appropriations:</b>						
Financial Services	-	-	-	-	\$ 23,443,772	57.25%
Support Services*	1,823,484	1,950,215	979,268	50.21%	-	-
Non-Departmental	-	5,528	-	0.00%	-	-
Payments to Haulers	39,929,868	39,929,868	23,104,120	57.86%	-	-
Total Appropriations without Working Capital Reserve	<u>41,753,352</u>	<u>41,885,611</u>	<u>24,083,388</u>	<u>57.50%</u>	<u>23,443,772</u>	<u>57.25%</u>
Working Capital Reserve	1,230,438	1,098,671	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 42,983,790</u>	<u>\$ 42,984,282</u>	<u>\$ 24,083,388</u>	<u>56.03%</u>	<u>\$ 23,443,772</u>	<u>56.41%</u>
<b>Projected Net Position December 31</b>	<u>\$ 8,242,516</u>	<u>\$ 8,110,749</u>				
<b>Net Position as of Report Date</b>			<u>\$ 12,395,483</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.

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 7,425,648	\$ 7,425,648	\$ 7,425,648			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 2,182,037	7.20%	\$ 1,839,228	6.06%
Investment Income	16,500	16,500	6,465	39.18%	10,830	101.14%
Miscellaneous	17,000	19,014	17,049	89.67%	114,950	680.26%
Other Financing Sources	-	-	-	-	20,213	-
<b>TOTAL REVENUES</b>	<b>\$ 30,347,777</b>	<b>\$ 30,349,791</b>	<b>\$ 2,205,551</b>	<b>7.27%</b>	<b>\$ 1,985,221</b>	<b>6.54%</b>
Appropriations:						
Planning and Development	\$ 419,749	\$ 471,181	\$ 269,155	57.12%	\$ 285,958	68.70%
Water Resources*	29,779,881	29,558,525	19,108,010	64.64%	17,966,194	60.42%
Non-Departmental	75,000	87,525	-	0.00%	-	-
<b>Total Appropriations without Working Capital Reserve</b>	<b>30,274,630</b>	<b>30,117,231</b>	<b>19,377,165</b>	<b>64.34%</b>	<b>18,252,152</b>	<b>60.54%</b>
Working Capital Reserve	73,147	232,560	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,347,777</b>	<b>\$ 30,349,791</b>	<b>\$ 19,377,165</b>	<b>63.85%</b>	<b>\$ 18,252,152</b>	<b>60.09%</b>
Projected Net Position December 31	\$ 7,498,795	\$ 7,658,208				
Net Position as of Report Date			\$ (9,745,966)			

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



# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Net Position January 1</b>	\$ 23,598,854	\$ 23,598,854	\$ 23,598,854			
<b>Revenues:</b>						
Charges for Services	\$ 287,467,000	\$ 282,377,000	\$ 170,950,236	60.54%	\$ 172,743,501	63.24%
Investment Income	50,000	50,000	30,868	61.74%	43,734	91.88%
Contributions and Donations	7,022,000	12,000,000	11,381,732	94.85%	7,457,873	133.41%
Miscellaneous	475,000	605,557	383,965	63.41%	1,082,876	88.00%
Other Financing Sources	-	-	-	-	139,842	-
<b>TOTAL REVENUES</b>	<b>\$ 295,014,000</b>	<b>\$ 295,032,557</b>	<b>\$ 182,746,801</b>	<b>61.94%</b>	<b>\$ 181,467,826</b>	<b>64.80%</b>
<b>Appropriations:</b>						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 771,205	64.32%	\$ 690,374	60.79%
Water Resources*	291,487,665	290,479,367	178,709,481	61.52%	168,617,778	61.28%
Non-Departmental	100,000	247,620	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	291,925,969	179,480,686	61.48%	169,308,152	61.27%
Working Capital Reserve	2,227,353	3,106,588	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 295,014,000</b>	<b>\$ 295,032,557</b>	<b>\$ 179,480,686</b>	<b>60.83%</b>	<b>\$ 169,308,152</b>	<b>60.46%</b>

Projected Net Position December 31

\$ 25,826,207	\$ 26,705,442
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Net Position as of Report Date

\$ 26,864,969
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\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes. See Interfund Transfers Schedule.

# YTD financial report 2013 gwinnettcouuty

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 4,675,075	\$ 4,675,075	\$ 4,675,075			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,719,965	\$ 33,135,700	66.64%	\$ 34,258,104	66.70%
Miscellaneous	1,555,049	1,605,309	1,110,220	69.16%	1,702,271	95.98%
<b>TOTAL REVENUES</b>	<b>\$ 51,282,786</b>	<b>\$ 51,325,274</b>	<b>\$ 34,245,920</b>	<b>66.72%</b>	<b>\$ 35,960,375</b>	<b>67.68%</b>
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,137,049	\$ 2,045,100	49.43%	\$ 2,746,577	63.67%
Financial Services	7,342,764	7,260,757	4,450,096	61.29%	5,035,840	68.58%
Human Resources	2,885,770	2,688,252	1,671,394	62.17%	1,854,562	59.83%
Information Technology	23,817,744	23,623,643	15,688,295	66.41%	19,008,876	71.32%
Law	1,892,702	1,827,504	996,778	54.54%	1,152,012	60.44%
Support Services	8,783,012	8,615,420	5,178,144	60.10%	5,263,236	61.24%
Non-Departmental	915,000	997,528	145,012	14.54%	60,887	7.13%
Total Appropriations without Working Capital Reserve	49,824,195	49,150,153	30,174,819	61.39%	35,121,990	66.56%
Working Capital Reserve	1,458,591	2,175,121	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 51,282,786</b>	<b>\$ 51,325,274</b>	<b>\$ 30,174,819</b>	<b>58.79%</b>	<b>\$ 35,121,990</b>	<b>66.10%</b>
Projected Net Position December 31	\$ 6,133,666	\$ 6,850,196				
Net Position as of Report Date			\$ 8,746,176			

# YTD financial report 2013 gwinnettcountry

## AUTO LIABILITY FUND (606)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 1,693,044	\$ 1,693,044	\$ 1,693,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 666,682	66.67%	\$ 533,333	66.67%
Investment Income	2,250	2,250	3,476	154.49%	870	86.31%
Total Revenues without Use of Net Position	1,002,272	1,002,272	670,158	66.86%	534,203	66.69%
Use of Net Position	48,454	998,454	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,050,726</b>	<b>\$ 2,000,726</b>	<b>\$ 670,158</b>	<b>33.50%</b>	<b>\$ 534,203</b>	<b>62.87%</b>
Appropriations:						
Financial Services	\$ 1,050,726	\$ 2,000,726	\$ 364,821	18.23%	\$ 252,029	29.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,050,726</b>	<b>\$ 2,000,726</b>	<b>\$ 364,821</b>	<b>18.23%</b>	<b>\$ 252,029</b>	<b>29.66%</b>
Projected Net Position December 31	\$ 1,644,590	\$ 694,590				
Net Position as of Report Date			\$ 1,998,381			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 1,117,564	\$ 1,117,564	\$ 1,117,564			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,805,953	\$ 3,998,561	68.87%	\$ 3,687,545	63.77%
Miscellaneous	298,000	349,463	412,446	118.02%	342,259	100.32%
<b>TOTAL REVENUES</b>	<b>\$ 6,105,286</b>	<b>\$ 6,155,416</b>	<b>\$ 4,411,007</b>	<b>71.66%</b>	<b>\$ 4,029,804</b>	<b>65.81%</b>
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,795,695	\$ 3,722,819	64.23%	\$ 3,434,315	58.20%
Non-Departmental	-	5,335	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	5,817,747	5,801,030	3,722,819	64.18%	3,434,315	58.20%
Working Capital Reserve	287,539	354,386	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,105,286</b>	<b>\$ 6,155,416</b>	<b>\$ 3,722,819</b>	<b>60.48%</b>	<b>\$ 3,434,315</b>	<b>56.08%</b>
Projected Net Position December 31	\$ 1,405,103	\$ 1,471,950				
Net Position as of Report Date			\$ 1,805,752			

# YTD financial report 2013 gwinnettcountry

## GROUP SELF-INSURANCE FUND (605)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
<b>Net Position January 1</b>	\$ 27,217,386	\$ 27,217,386	\$ 27,217,386			
<b>Revenues:</b>						
Charges for Services	\$ 36,170,535	\$ 35,423,677	\$ 22,009,529	62.13%	\$ 25,143,520	64.71%
Investment Income	109,065	109,065	65,916	60.44%	101,141	67.17%
Miscellaneous	-	100,000	161,635	161.64%	119,417	238.83%
Other Financing Sources	-	24,722	-	0.00%	24,722	100.00%
<b>Total Revenues without Use of Net Position</b>	<b>36,279,600</b>	<b>35,657,464</b>	<b>22,237,080</b>	<b>62.36%</b>	<b>25,388,800</b>	<b>64.96%</b>
Use of Net Position	5,300,282	6,824,440	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 41,579,882</b>	<b>\$ 42,481,904</b>	<b>\$ 22,237,080</b>	<b>52.34%</b>	<b>\$ 25,388,800</b>	<b>57.83%</b>
<b>Appropriations:</b>						
Human Resources	\$ 41,579,882	\$ 42,481,904	\$ 26,602,522	62.62%	\$ 28,263,249	64.38%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,579,882</b>	<b>\$ 42,481,904</b>	<b>\$ 26,602,522</b>	<b>62.62%</b>	<b>\$ 28,263,249</b>	<b>64.38%</b>
<b>Projected Net Position December 31</b>	<b>\$ 21,917,104</b>	<b>\$ 20,392,946</b>				
<b>Net Position as of Report Date</b>			<b>\$ 22,851,944</b>			

# YTD financial report 2013 gwinnettcountry

## 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 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 23,582,286	\$ 23,582,286	\$ 23,582,286			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 2,885,462	66.67%	\$ 2,243,334	66.67%
Investment Income	45,500	45,500	63,093	138.67%	31,221	78.05%
Miscellaneous	-	18,654	18,967	101.68%	8,917	153.40%
Other Financing Sources	-	1,855	-	0.00%	1,855	100.00%
Total Revenues without Use of Net Position	4,373,694	4,394,203	2,967,522	67.53%	2,285,327	66.97%
Use of Net Position	2,258,825	2,218,742	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,632,519</b>	<b>\$ 6,612,945</b>	<b>\$ 2,967,522</b>	<b>44.87%</b>	<b>\$ 2,285,327</b>	<b>33.05%</b>
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,612,945	\$ 4,290,894	64.89%	\$ 4,544,105	65.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,632,519</b>	<b>\$ 6,612,945</b>	<b>\$ 4,290,894</b>	<b>64.89%</b>	<b>\$ 4,544,105</b>	<b>65.72%</b>
Projected Net Position December 31	\$ 21,323,461	\$ 21,363,544				
Net Position as of Report Date			\$ 22,258,914			

# YTD financial report 2013 gwinnettcounty

## WORKERS' COMPENSATION FUND (604)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 8/31/2013	Actuals YTD as of 8/31/2013	% Actual to Current Budget	Actuals YTD as of 8/31/2012	% Actual to 8/31/2012 Budget
Net Position January 1	\$ 9,595,183	\$ 9,595,183	\$ 9,595,183			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 2,238,488	66.67%	\$ 1,233,334	66.67%
Investment Income	35,500	35,500	31,432	88.54%	37,960	111.65%
Miscellaneous	-	-	1,300	-	-	-
Total Revenues without Use of Net Position	3,393,231	3,393,231	2,271,220	66.93%	1,271,294	67.48%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,229,496</b>	<b>\$ 5,229,496</b>	<b>\$ 2,271,220</b>	<b>43.43%</b>	<b>\$ 1,271,294</b>	<b>30.02%</b>
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 2,256,951	43.16%	\$ 2,317,605	54.73%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,229,496</b>	<b>\$ 5,229,496</b>	<b>\$ 2,256,951</b>	<b>43.16%</b>	<b>\$ 2,317,605</b>	<b>54.73%</b>
Projected Net Position December 31	\$ 7,758,918	\$ 7,758,918				
Net Position as of Report Date			\$ 9,609,452			

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 8/31/2013**

<b>General Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Prisoner Medical Reserve	\$ (70,000)	Transferred to Corrections
	(984,200)	Transferred to Sheriff
	(3,000)	Transferred to Juvenile Court
<i>Subtotal</i>	(1,057,200)	
Indigent Defense Reserve	(45,300)	Transferred to Probate Court
	(2,773,400)	Transferred to Judiciary
	(314,100)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,132,800)	
Court Reporters Reserve	(125,000)	Transferred to Juvenile Court
	(1,321,600)	Transferred to Judiciary
	(9,400)	Transferred to Solicitor General
<i>Subtotal</i>	(1,456,000)	
Court Interpreters Reserve	(67,300)	Transferred to Juvenile Court
	(260,500)	Transferred to Judiciary
	(1,000)	Transferred to Probate Court
<i>Subtotal</i>	(328,800)	
<b>Total General Fund Non-Departmental Transfers</b>	<b>\$ (5,974,800)</b>	
<i>To:</i>		
Corrections	\$ 70,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	70,000	
Juvenile Court	67,300	Transferred from Court Interpreters Reserve
	125,000	Transferred from Court Reporters Reserve
	314,100	Transferred from Indigent Defense
	3,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	509,400	
Sheriff	984,200	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	984,200	
Judiciary	260,500	Transferred from Court Interpreters Reserve
	1,321,600	Transferred from Court Reporters Reserve
	2,773,400	Transferred from Indigent Defense
<i>Subtotal</i>	4,355,500	
Probate Court	45,300	Transferred from Indigent Defense
	1,000	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	46,300	
Solicitor General	9,400	Transferred from Court Reporters Reserve
<i>Subtotal</i>	9,400	
<b>Total General Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 5,974,800</b>	



**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 8/31/2013**

<b>Police Services District Fund Departmental/Non-Departmental Transfers</b>	<b>Amount</b>	<b>Description</b>
<i>From:</i>		
Prisoner Medical Reserve	\$ (48,300)	Transferred to Police Services
<i>Subtotal</i>	(48,300)	
Indigent Defense Reserve	(19,000)	Transferred to Recorders Court
<i>Subtotal</i>	(19,000)	
Court Interpreters Reserve	(42,050)	Transferred to Recorders Court
<i>Subtotal</i>	(42,050)	
<b>Total Police Services District Fund Non-Departmental Transfers</b>	<b>\$ (109,350)</b>	
<i>To:</i>		
Police Services	\$ 48,300	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	48,300	
Recorder's Court	19,000	Transferred from Indigent Defense Reserve
Recorder's Court	42,050	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	61,050	
<b>Total Police Services District Fund Transfers From Non-Departmental Reserves</b>	<b>\$ 109,350</b>	

**INTER-FUND TRANSFERS - ALL FUNDS**

As of 8/31/2013

**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)	2,277,409		385,400	159,565	2,319,180			3,600	127,362	86,620	35,500									5,394,636
Capital Vehicle/Fleet Equipment (305)	1,823,865	60,307	337,861	4,001,004	279,104		13,144											39,861	80,870	6,636,016
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
<b>Total</b>	<b>68,275,849</b>	<b>60,307</b>	<b>723,261</b>	<b>4,160,569</b>	<b>2,598,284</b>	<b>2,520</b>	<b>13,144</b>	<b>3,600</b>	<b>127,362</b>	<b>86,620</b>	<b>35,500</b>	<b>27,325</b>	<b>230,976</b>	<b>35,000</b>	<b>19,208,176</b>	<b>81,407,819</b>	<b>260,000</b>	<b>39,861</b>	<b>80,870</b>	<b>177,377,043</b>

**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				110,000				139,845
Development and Enforcement Services District Fund (104)	3,289,586																			3,289,586
Fire and Emergency Services District Fund (102)	24,592,767																			24,592,767
Police Services District Fund (106)	29,411,439																			29,411,439
Police Special State (072)													230,976							230,976
Local Transit Operating (515)	1,843,716																			1,843,716
Capital Projects (300-318)	1,497,553		101,722	4,176	279,453				53,187	50,160	13,200									1,999,451
Capital Vehicle/Fleet Equipment (305)	1,140,474	16,196	225,240	2,766,779	186,070		2,874											26,574	53,913	4,418,120
Miscellaneous Grants (200-250G)	54,896																			54,896
Renewal & Extension - Airport (523)														23,333						23,333
Renewal & Extension - Stormwater (591)														12,805,451						12,805,451
Renewal & Extension - Water & Sewer (504)																54,161,879				54,161,879
Renewal & Extension - Solid Waste (596)																	50,000			50,000
<b>Total</b>	<b>61,830,431</b>	<b>16,196</b>	<b>326,962</b>	<b>2,770,955</b>	<b>465,523</b>	<b>2,520</b>	<b>2,874</b>	<b>-</b>	<b>53,187</b>	<b>50,160</b>	<b>13,200</b>	<b>27,325</b>	<b>230,976</b>	<b>23,333</b>	<b>12,805,451</b>	<b>54,271,879</b>	<b>50,000</b>	<b>26,574</b>	<b>53,913</b>	<b>133,021,459</b>

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 8/31/2013**

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
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	43,915,080	1,278,387	GCID 20130026 Approval to execute 90 day job vacancy (\$343,885). 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>			1,891,785	
<b>2003 General Obligation Bond Debt Fund (951)</b>				
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>			-	
<b>Development and Enforcement Services District Fund (104)</b>				
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 - August	Difference (Adjustments YTD)	Description
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Miscellaneous	35,400	86,157	50,757	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.
Other Financing Sources	5,406,582	6,654,495	1,247,913	GCID 20130499 Mid year adjustment \$1,247,913.
<i>Subtotal</i>			1,298,670	
<b>Police Services District Fund (106)</b>				
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.
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>			692,464	
<b>Recreation Fund (105)</b>				
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	-	308,448	308,448	GCID 20130499 Mid year adjustment \$329,743. GCID 20130026 Approval to execute 90 day job vacancy (\$35,085). OPEB-DB Adjustment FY 2013 \$14,190.
<i>Subtotal</i>			166,502	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
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	
<b>Authority Imaging Fund (020)</b>				
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>			-	
<b>Corrections Inmate Fund (085)</b>				
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>			-	
<b>Crime Victims Assistance Fund (075)</b>				
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)	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	-	84,509	84,509	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$84,509.
<i>Subtotal</i>			84,509	
<b>E-911 Fund (095)</b>				
Miscellaneous	-	4,400	4,400	GCID 20130499 Mid year adjustment \$4,400.
Use of Fund Balance	2,084,029	2,666,330	582,301	GCID 20130026 Approval to execute 90 day job vacancy (\$351,384). 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 \$24,085.
<i>Subtotal</i>			586,701	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Juvenile Court Supervision Fund (030)</b>				
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>			-	
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	-	184,741	184,741	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$184,741.
Use of Fund Balance	1,224,550	1,262,764	38,214	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$88,019). GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233.
<i>Subtotal</i>			222,955	
<b>Police Special Treasury Fund (071)</b>				
Use of Fund Balance	695	71,677	70,982	GCID 20130499 Mid year adjustment \$70,982.
<i>Subtotal</i>			70,982	
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	-	254,484	254,484	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$254,484.
Miscellaneous	-	814	814	GCID 20130499 Mid year adjustment \$814.
Use of Fund Balance	1,159,009	1,038,563	(120,446)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$254,484). GCID 20130499 Mid year adjustment \$134,038.
<i>Subtotal</i>			134,852	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	-	51,712	51,712	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$51,712.
Use of Fund Balance	149,710	199,710	50,000	GCID 20130499 Mid year adjustment \$50,000.
<i>Subtotal</i>			101,712	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	180,401	180,401	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$180,401.
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>			777,701	
<b>Tourism Fund (050)</b>				
Use of Fund Balance	460,066	547,246	87,180	GCID 20130499 Mid year adjustment \$87,180.
<i>Subtotal</i>			87,180	
<b>Airport Operating Fund (520)</b>				
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)	
<b>Local Transit Operating Fund (515)</b>				
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)	
<b>Solid Waste Operating Fund (595)</b>				
Miscellaneous	1,050	1,542	492	GCID 20130499 Mid year adjustment \$492.
<i>Subtotal</i>			492	
<b>Stormwater Operating Fund (590)</b>				
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 - August	Difference (Adjustments YTD)	Description
<b>Water and Sewer Operating Fund (515)</b>				
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	
<b>Administrative Support Fund (665)</b>				
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	
<b>Auto Liability Fund (606)</b>				
Use of Net Position	48,454	998,454	950,000	GCID 20130499 Mid year adjustment \$950,000.
<i>Subtotal</i>			950,000	
<b>Fleet Management Fund (610)</b>				
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	
<b>Group Self-Insurance Fund (605)</b>				
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	
<b>Risk Management Fund (602)</b>				
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)	
<b>Total Revenue Budget Adjustments</b>			<b>\$ 8,843,965</b>	



**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 8/31/2013**

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Tax Assessor	\$ 8,605,360	\$ 8,662,613	\$ 57,253	GCID 20130026 Approval to execute 90 day job vacancy (\$9,747). 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 Contingency per 2013 Decision Package.
Transportation	15,783,712	15,708,591	(75,121)	GCID 20130026 Approval to execute 90 day job vacancy (\$75,121).
Police Services	4,413,101	4,518,171	105,070	GCID 20130026 Approval to execute 90 day job vacancy (\$36,218). GCID 20130499 Mid year adjustment \$141,288.
Corrections	13,329,003	13,506,681	177,678	\$70,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130026 Approval to execute 90 day job vacancy (\$191,122). GCID 20130499 Mid year adjustment \$298,800.
Community Services	4,089,393	4,067,513	(21,880)	GCID 20130026 Approval to execute 90 day job vacancy (\$31,677). 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.
Juvenile Court	5,933,166	6,402,767	469,601	\$509,400 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment (\$39,799).
Sheriff	71,209,915	72,194,115	984,200	\$984,200 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Judiciary	15,614,527	19,970,027	4,355,500	\$4,355,500 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.
Probate Court	1,930,924	2,019,208	88,284	\$46,300 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.
Solicitor General	3,608,983	3,710,342	101,359	\$9,400 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).

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
Contingency	1,510,027	938,704	(571,323)	(\$333,332) transferred to Tax Commissioner per 2013 Decision Package. 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	942,800	(1,057,200)	See Non-departmental Budget Transfers Schedule for detail (\$1,057,200).
Other Post-Employment Benefit Reserve	-	10,769	10,769	OPEB-DB adjustments FY 2013 \$10,769.
Pauper Burial	90,000	170,000	80,000	GCID 20130499 Mid year adjustment \$80,000.
Indigent Defense Reserve	6,000,000	2,867,200	(3,132,800)	See Non-departmental Budget Transfers Schedule for detail (\$3,132,800).
Court Reporters Reserve	2,000,000	544,000	(1,456,000)	See Non-departmental Budget Transfers Schedule for detail (\$1,456,000).
Court Interpreters Reserve	565,000	236,200	(328,800)	See Non-departmental Budget Transfers Schedule for detail (\$328,800).
Pension Reserve	-	17,678	17,678	OPEB-DB adjustments FY 2013 \$17,678.
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>			1,891,785	
<b>Development and Enforcement Services District Fund (104)</b>				
Planning and Development	5,964,351	5,875,264	(89,087)	GCID 20130026 Approval to execute 90 day job vacancy (\$105,370). 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	149,800	24,800	GCID 20130026 Approval to execute 90 day job vacancy \$546. OPEB-DB adjustments FY 2013 \$24,254.
Contributions to Fund Balance	3,314,613	4,209,280	894,667	GCID 20130026 Approval to execute 90 day job vacancy \$150,286. GCID 20130499 Mid year adjustment \$768,635. OPEB-DB adjustments FY 2013 (\$24,254).
<i>Subtotal</i>			876,916	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Fire and Emergency Medical Services District Fund (102)</b>				
Fire and Emergency Services	81,767,134	81,679,955	(87,179)	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 (\$32,188). OPEB-DB adjustments FY 2013 (\$73,755). GCID 20130612 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	2,820,943	105,943	GCID 20130026 Approval to execute 90 day job vacancy \$32,188. OPEB-DB adjustments FY 2013 \$73,755.
Contributions to Fund Balance	21,080,383	22,360,289	1,279,906	GCID 20130499 Mid year adjustment \$1,279,906.
<i>Subtotal</i>			1,298,670	
<b>Police Services District Fund (106)</b>				
Planning and Development	697,900	681,351	(16,549)	GCID 20130499 Mid year adjustment \$5,319. GCID 20130026 Approval to execute 90 day job vacancy (\$21,868).
Police Services	81,749,463	81,530,753	(218,710)	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 \$8,626. OPEB-DB adjustments FY 2013 (\$87,376).
Recorder's Court	1,591,586	1,652,636	61,050	See Non-departmental Budget Transfers Schedule for detail \$61,050.
Non-Departmental	5,010,636	5,001,904	(8,732)	See Non-departmental Budget Transfers Schedule for detail (\$109,350). GCID 20130026 Approval to execute 90 day job vacancy \$13,242. OPEB-DB adjustments FY 2013 \$87,376.
Contributions to Fund Balance	28,006,934	28,882,339	875,405	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.
<i>Subtotal</i>			692,464	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Recreation Fund (105)</b>				
Community Services	27,944,567	29,573,355	1,628,788	GCID 20130026 Approval to execute 90 day job vacancy (\$162,715). GCID 20130499 Mid year adjustment \$1,791,503.
Non-Departmental	-	14,003	14,003	GCID 20130026 Approval to execute 90 day job vacancy (\$187).
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>			166,502	
<b>Street Lighting Fund (002)</b>				
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	
<b>Crime Victims Assistance Fund (075)</b>				
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)	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	205,000	289,509	84,509	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$84,509.
<i>Subtotal</i>			84,509	
<b>E-911 Fund (095)</b>				
Police Services	13,725,460	13,369,844	(355,616)	GCID 20130026 Approval to execute 90 day job vacancy (\$369,656). GCID 20130499 Mid year adjustment \$14,000.
Non-Departmental	2,500,000	3,442,317	942,317	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 \$18,232. OPEB-DB adjustments FY 2013 \$24,085.
<i>Subtotal</i>			586,701	
<b>Police Special Justice Fund (070)</b>				
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 - August	Difference (Adjustments YTD)	Description
<b>Police Special Treasury Fund (071)</b>				
Police Services	695	71,677	70,982	GCID 20130499 Mid year adjustment \$70,982.
<i>Subtotal</i>			70,982	
<b>Police Special State Fund (072)</b>				
Police Services	1,159,009	1,293,861	134,852	GCID 20130499 Mid year adjustment \$134,852.
<i>Subtotal</i>			134,852	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	150,000	251,712	101,712	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$51,712. GCID 20130499 Mid year adjustment \$50,000.
<i>Subtotal</i>			101,712	
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	250,000	1,027,701	777,701	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$580,401. 20130499 Mid year adjustment \$197,300.
<i>Subtotal</i>			777,701	
<b>Stadium Fund (055)</b>				
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>			-	
<b>Tourism Fund (050)</b>				
Tourism	2,134,407	2,221,587	87,180	GCID 20130499 Mid year adjustment \$87,180.
<i>Subtotal</i>			87,180	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Airport Operating Fund (520)</b>				
Working Capital Reserve	35,685	-	(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)	
<b>Local Transit Operating Fund (515)</b>				
Transportation	7,693,126	7,687,793	(5,333)	GCID 20130499 Mid year adjustment (\$5,333).
<i>Subtotal</i>			(5,333)	
<b>Solid Waste Fund (595)</b>				
Support Services	1,823,484	1,950,215	126,731	GCID 20130026 Approval to execute 90 day job vacancy (\$58,269). GCID 20130499 Mid year adjustment \$185,000
Non-Departmental	-	5,528	5,528	GCID 20130026 Approval to execute 90 day job vacancy \$1,828. OPEB-DB adjustments FY 2013 \$3,700.
Working Capital Reserve	1,230,438	1,098,671	(131,767)	GCID 20130026 Approval to execute 90 day job vacancy \$56,441. GCID 20130499 Mid year adjustment (\$184,508). OPEB-DB adjustments FY 2013 (\$3,700).
<i>Subtotal</i>			492	
<b>Stormwater Fund (590)</b>				
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	87,525	12,525	GCID 20130026 Approval to execute 90 day job vacancy \$1,400. OPEB-DB adjustments FY 2013 \$11,125.
Working Capital Reserve	73,147	232,560	159,413	GCID 20130026 Approval to execute 90 day job vacancy \$144,600. GCID 20130499 Mid year adjustment \$2,014. OPEB-DB adjustments FY 2013 \$12,799.
<i>Subtotal</i>			2,014	
<b>Water and Sewer (501)</b>				
Water Resources	291,487,665	290,479,367	(1,008,298)	GCID 20130026 Approval to execute 90 day job vacancy (\$1,008,298).
Non-Departmental	100,000	247,620	147,620	GCID 20130026 Approval to execute 90 day job vacancy \$25,044. OPEB-DB adjustments FY 2013 \$122,576.
Working Capital Reserve	2,227,353	3,106,588	879,235	GCID 20130026 Approval to execute 90 day job vacancy \$983,254. GCID 20130499 Mid year adjustment \$18,557. OPEB-DB adjustments FY 2013 (\$122,576).
<i>Subtotal</i>			18,557	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - August	Difference (Adjustments YTD)	Description
<b>Administrative Support Fund (665)</b>				
County Administration	4,187,203	4,137,049	(50,154)	GCID 20130026 Approval to execute 90 day job vacancy (\$50,154).
Financial Services	7,342,764	7,260,757	(82,007)	GCID 20130026 Approval to execute 90 day job vacancy (\$82,007).
Human Resources	2,885,770	2,688,252	(197,518)	GCID 20130026 Approval to execute 90 day job vacancy (\$197,518).
Information Technology	23,817,744	23,623,643	(194,101)	GCID 20130026 Approval to execute 90 day job vacancy (\$436,741). GCID 20130499 Mid year adjustment \$242,640.
Law	1,892,702	1,827,504	(65,198)	GCID 20130026 Approval to execute 90 day job vacancy (\$15,198). GCID 20130499 Mid year adjustment (\$50,000).
Support Services	8,783,012	8,615,420	(167,592)	GCID 20130026 Approval to execute 90 day job vacancy (\$67,592). GCID 20130499 Mid year adjustment (\$100,000).
Non-Departmental	915,000	997,528	82,528	GCID 20130026 Approval to execute 90 day job vacancy \$35,424. OPEB-DB adjustments FY 2013 \$47,104.
Working Capital Reserve	1,458,591	2,175,121	716,530	GCID 20130026 Approval to execute 90 day job vacancy \$813,786. GCID 20130499 Mid year adjustment (\$50,152). OPEB-DB adjustments FY 2013 (\$47,104).
<i>Subtotal</i>			42,488	
<b>Auto Liability Fund (606)</b>				
Financial Services	1,050,726	2,000,726	950,000	Mid year adjustment \$950,000.
<i>Subtotal</i>			950,000	
<b>Fleet Management (610)</b>				
Support Services	5,817,747	5,795,695	(22,052)	GCID 20130026 Approval to execute 90 day job vacancy (\$22,052).
Non-Departmental	-	5,335	5,335	OPEB-DB adjustments FY 2013 \$5,335.
Working Capital Reserve	287,539	354,386	66,847	GCID 20130026 Approval to execute 90 day job vacancy \$22,052. 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	
<b>Group Self-Insurance Fund (605)</b>				
Human Resources	41,579,882	42,481,904	902,022	Mid year adjustment \$902,022.
<i>Subtotal</i>			902,022	
<b>Risk Management Fund (605)</b>				
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)	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 8,843,965</b>	

8/10/13 through 9/11/13  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL057-13	Pounds Lake Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,800,000	8/20/2013	Anticipated to BOC Agenda 9/17/2013
BL061-13	Old Peachtree Road Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$550,000	7/31/2013	Anticipated to BOC Agenda 10/2/2013
BL062-13	Air Traffic Control Tower Improvements Project	DOT	523 Airport Renewal & Extension Fund	\$265,000	7/25/2013	Anticipated to BOC October 2013
BL068-13	Purchase of Reinforced Concrete Pipe & Corrugated (Aluminized) Steel Pipe & Bands	DWR	590 Stormwater Operating Fund	\$125,000	7/23/2013	Anticipated to BOC November 2013
BL070-13	I-85 48" PCCP (Pre-Stressed Concrete Cylinder Pipe) Critical Crossing Replacement	DWR	504 Water & Sewer Renewal & Extension Fund	\$500,000	8/22/2013	Anticipated to BOC November 2013
BL071-13	Bethesda Softball Complex Renovation	DOCS	318 2009 SPLOST Fund	\$380,000	8/19/2013	Anticipated to BOC Agenda 9/17/2013
BL072-13	Hanarry Estates Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$2,500,000	8/26/2013	Anticipated to BOC November 2013
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 November 2013
BL074-13	Provision of Landscaping Maintenance Services at Various Gwinnett County Facilities on an Annual Contract	DOSS Police	001 General Fund 665 Administrative Support Fund 106 Police Services District Fund	\$177,200	8/27/2013	Anticipated to BOC Agenda 10/2/2013
BL075-13	Field Inspections of Gwinnett County Fire Hydrants on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$150,000	8/13/2013	Anticipated to BOC Agenda 10/2/2013
BL076-13	F. Wayne Hill Water Resources Center Nutrient Recovery Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$17,500,000	9/10/2013	Anticipated to BOC November 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 November 2013
BL078-13	Purchase of Ductile Iron Pipe & Fittings on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$226,000	8/20/2013	Anticipated to BOC Agenda 10/15/2013
BL079-13	Aircraft Washrack Project	DOT	523 Airport Renewal & Extension Fund	\$160,000	8/29/2013	Anticipated to BOC October 2013
BL080-13	Buford Branch Library Roof Replacement Project	DOSS	300-304 Capital Project Fund	\$280,000	9/5/2013	Anticipated to BOC Agenda 10/15/2013
BL081-13	Gwinnett County Government Annex HVAC Replacement - Phase II	DOSS	300-304 Capital Project Fund	\$350,000	9/17/2013	Anticipated to BOC Agenda 11/19/2013
BL082-13	Replacement of Lighting System and Painting of Tower at the Tuggle Road 800MHz Radio System Tower Site	ITS	317 2005 SPLOST Fund	\$190,400	9/2/2013	Anticipated to BOC October 2013
BL083-13	Provision of Grounds Maintenance at Various Department of Water Resources Facilities on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$323,500	9/16/2013	Anticipated to BOC November 2013



8/10/13 through 9/11/13  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
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 November 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 November 2013
BL087-13	Gwinnett County Police Headquarters Generator Replacement Project	DOSS	300-304 Capital Project Fund	\$100,000	9/24/2013	Anticipated to BOC Agenda 11/5/2013
BL088-13	Construction of the Dacula Park Concession/Restroom Building	DOCS	300-304 Capital Project Fund	\$481,034	10/7/2013	Anticipated to BOC Agenda 11/5/2013
BL089-13	SR 20 (I-985 to South Lee Street) Major Roadway Improvements Project	DOT	318 2009 SPLOST Fund	\$650,000	9/19/2013	Anticipated to BOC Agenda 11/5/2013
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 Agenda 12/3/2013
BL091-13	Traffic Signal Detector Loop Installation Demand Services on an Annual Contract	DOT	300-304 Capital Project Fund 001 General Fund 318 2009 SPLOST Fund	\$100,000	10/3/2013	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 November 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 November 2013
BL095-13	Bogan Community Center Roof Replacement	DOCS	318 2009 SPLOST Fund	\$248,000	10/21/2013	Anticipated to BOC November 2013
RP005-13	Provision of an Enterprise Content Management System	ITS	300-304 Capital Project Fund	\$956,100	5/7/2013	Anticipated to BOC October 2013
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
RP011-13	Construction Document Development for the Redevelopment of South Gwinnett Park	DOCS	318 2009 SPLOST Fund	\$600,000	7/10/2013	Anticipated to BOC Agenda 10/2/2013
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	7/31/2013	Anticipated to BOC October 2013
RP015-13	Construction Document Development for the new J.B. Williams Park	DOCS	318 2009 SPLOST Fund	\$300,000	8/7/2013	Anticipated to BOC October 2013
RP016-13	Purchase and Installation of a Symantec Endpoint Management Solution	ITS	Various	\$334,648	8/14/2013	Anticipated to BOC October 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 November 2013

8/10/13 through 9/11/13  
Upcoming Purchasing Solicitations

<b>BL/RP</b>	<b>DESCRIPTION</b>	<b>DEPT</b>	<b>ANTICIPATED FUND</b>	<b>ESTIMATED BUDGET</b>	<b>BID/RFP CLOSING DATES</b>	<b>COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)</b>
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 December 2013
RP019-13	On-Demand Printing Services on an Annual Contract	CA	Various	\$250,000	10/24/2013	Anticipated to BOC December 2013
RP020-13	Lease of a Mail Management System	DOSS	665 Administrative Support Fund	\$110,000	10/15/2013	Anticipated to BOC December 2013