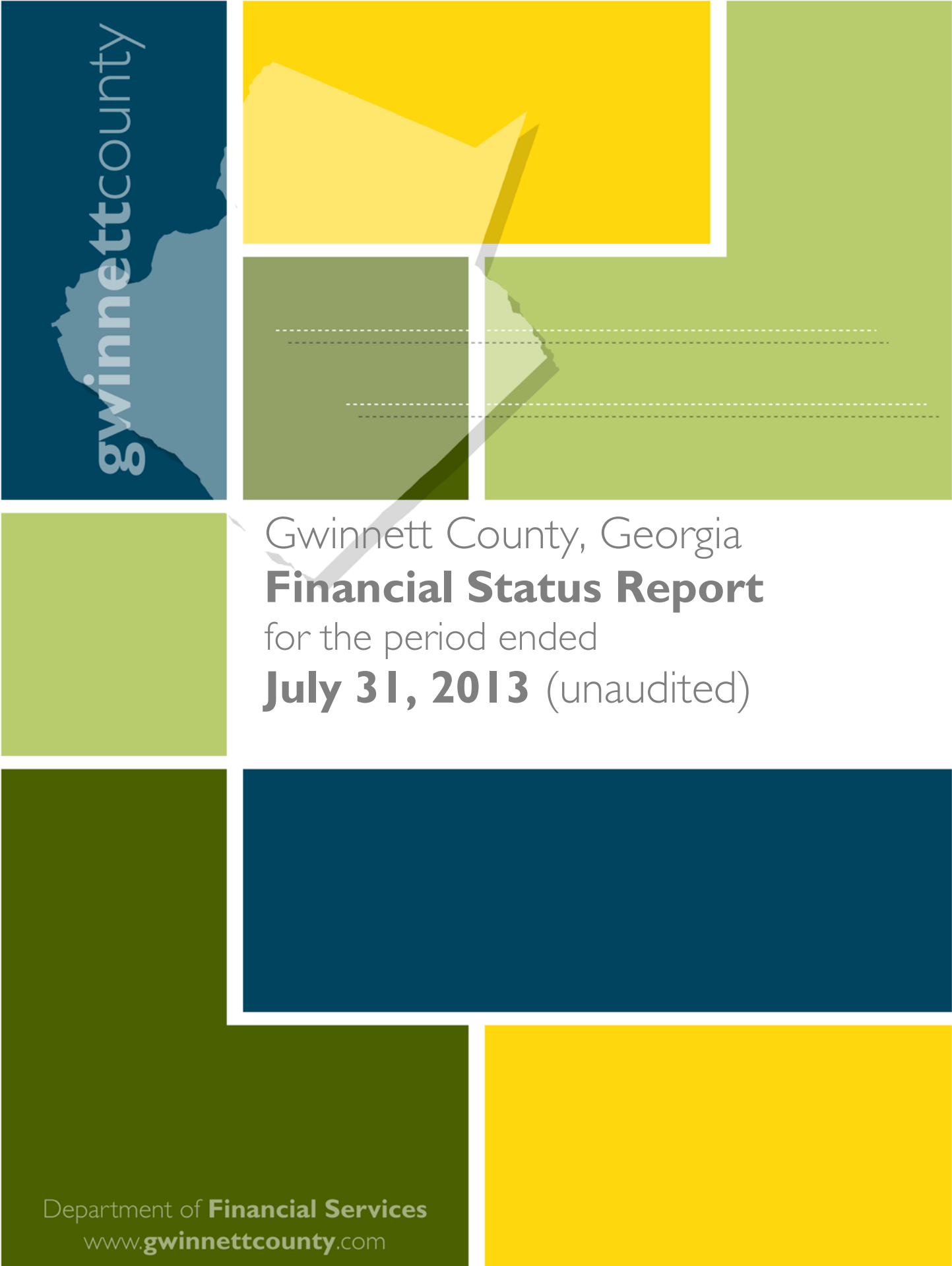




gwinnettcounty



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



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

gwinnettcounty

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: August 16, 2013

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

This report, which includes unaudited information for the fiscal year through July 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 11
Non-departmental Budget Transfers Schedule	Page 48
Inter-fund Transfers – All Funds Schedule	Page 50
Budget Adjustments by Fund Schedule	Page 51
Upcoming Purchasing Solicitations Report	Page 65
Quarterly Investment Update, Quarter Ended June 30	Page 67

Executive Summary

Notable events during July and early August included: 1) the adoption of the property tax millage rates, 2) the state of Georgia's approval of the Tax Digest, 3) the continuation of the fiscal year 2014 budget planning process, and 4) the Board of Commissioner's approval of the Special Purpose Local Option Sales Tax (SPLOST) intergovernmental agreement. Highlights from these activities are discussed below.

Property Taxes/Tax Digest

The 2013 property tax millage rates were adopted by the Board of Commissioners on July 16, 2013. Following the adoption of the millage rates, the County submitted the Tax Digest to the Georgia Department of Revenue on July 17, 2013, and it was approved as submitted.

Property tax bills were mailed in early August and are due within 60 days. Starting this year, property tax bills reflect millage rates based on where a property is located and what services are provided by each local government within the county. For more information on changes to property tax bills, visit the [Understanding Your Property Taxes](#) page on Gwinnett County's Web site.

2014 Budget Planning

On July 15th, the Capital Review Committee presented their recommendation related to the Fiscal Year 2014 Capital Improvement Plan to the Chairman.

Also in July, departments completed their fiscal year 2014 operating budget requests, and joint budget review meetings with support departments were held to review the impact of decision package requests. Beginning in early September, departments and elected officials will present their business plans to the Chairman's Budget Review Team for consideration. The Chairman's Budget Review Team is made up of four county residents who assist the Chairman in making recommendations for the budget.

Special Purpose Local Option Sales Tax (SPLOST)

On August 6, 2013, the Gwinnett County Board of Commissioners approved an intergovernmental agreement with the 16 cities located wholly or partially within the county for a new SPLOST program that will be presented to voters this November. If approved by voters, the three year program beginning April 1, 2014 and ending March 31, 2017 would raise an estimated \$498 million, the bulk of which would be used for transportation projects. 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

With the adoption of the millage rates in July, both intangible recording tax and motor vehicle tax revenues from the General Fund were distributed proportionately to the Fire and Emergency Medical Services District, Development and Enforcement District, and Police Services District Funds.

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

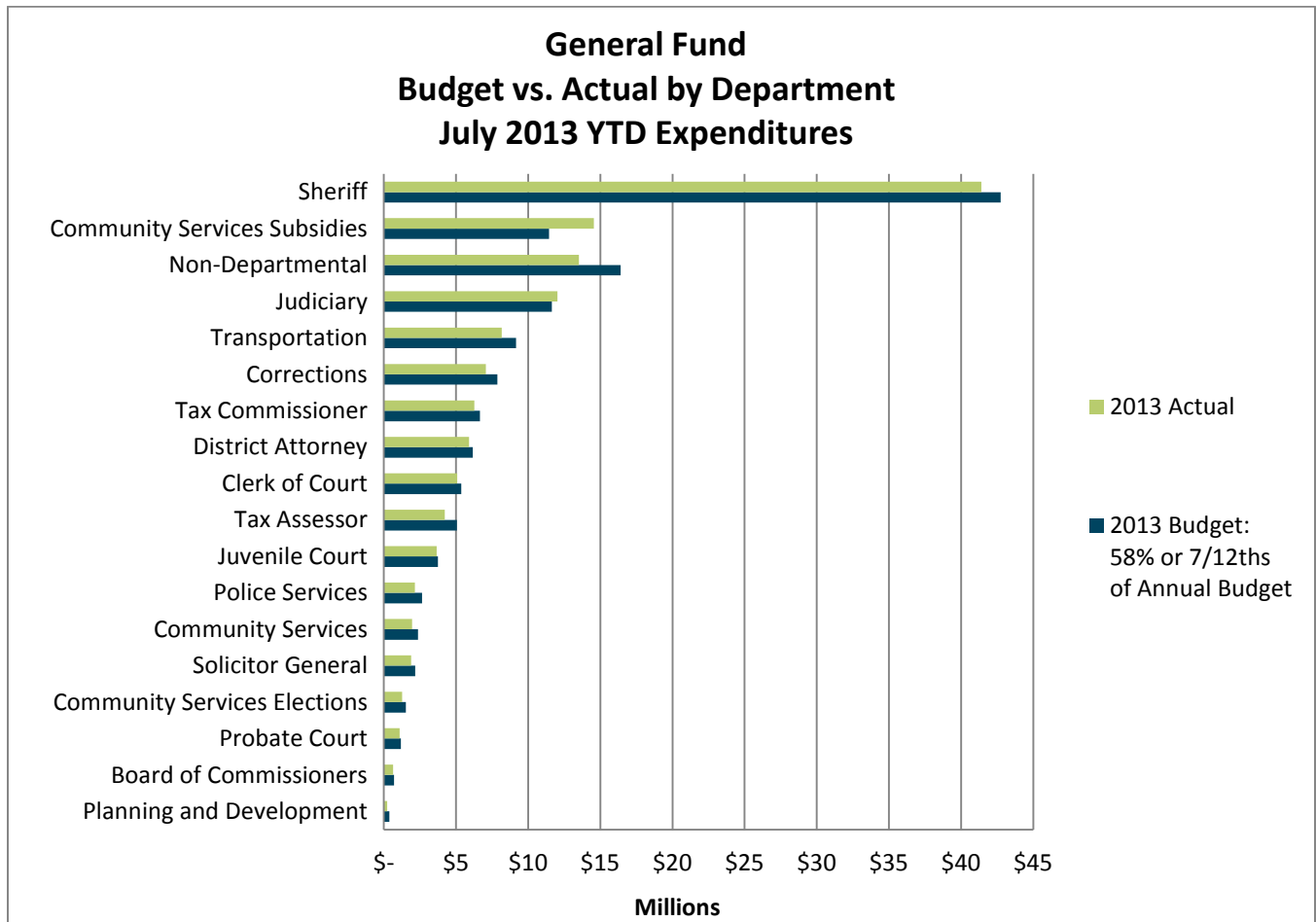
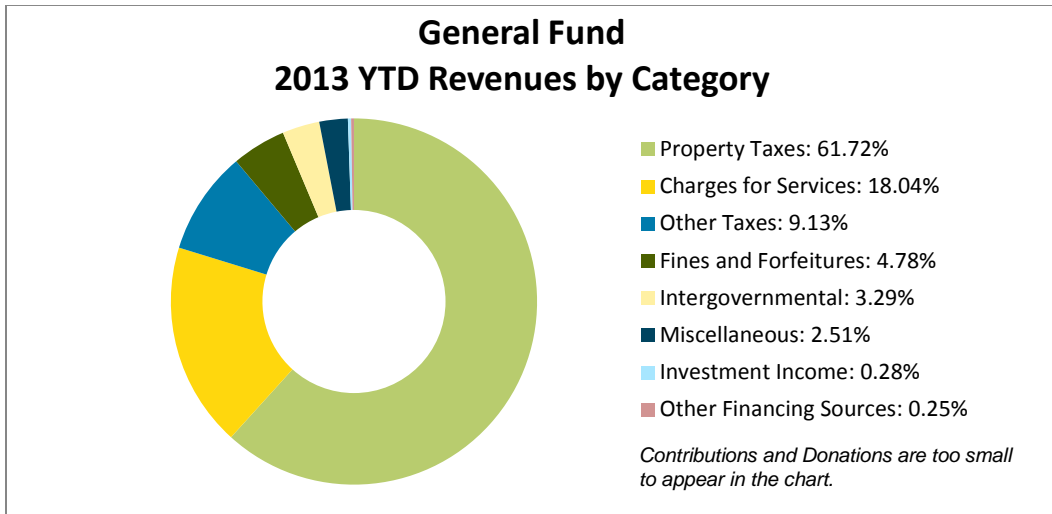
Report Format

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.

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

General Fund (page 11)

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



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

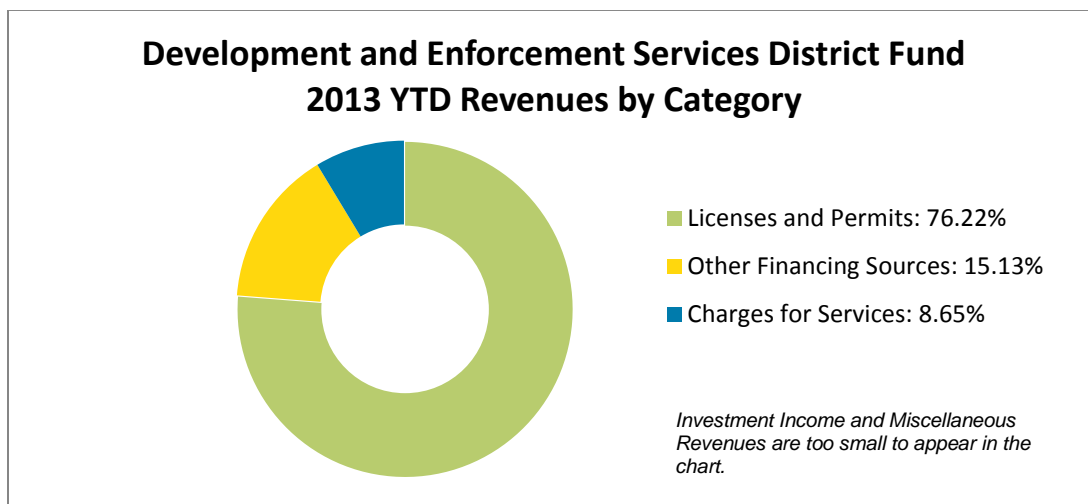
Non-departmental expenditures will generally lag when compared to budget because reserves and contingencies will always reflect zero dollars expended; amounts are budgeted as non-departmental and then reallocated to the appropriate department as necessary.

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 July. 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.

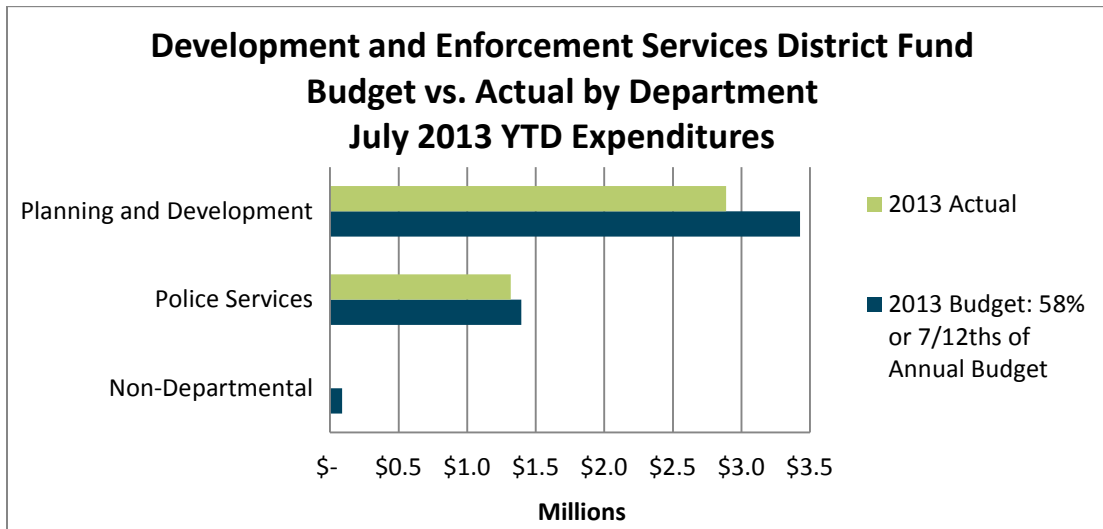
Development and Enforcement Services District Fund (page 14)

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



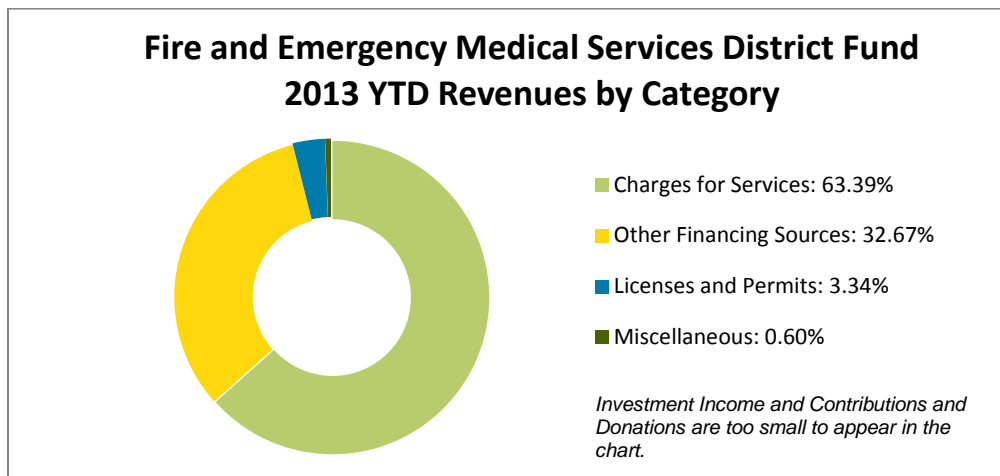
To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart on the previous page, 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.



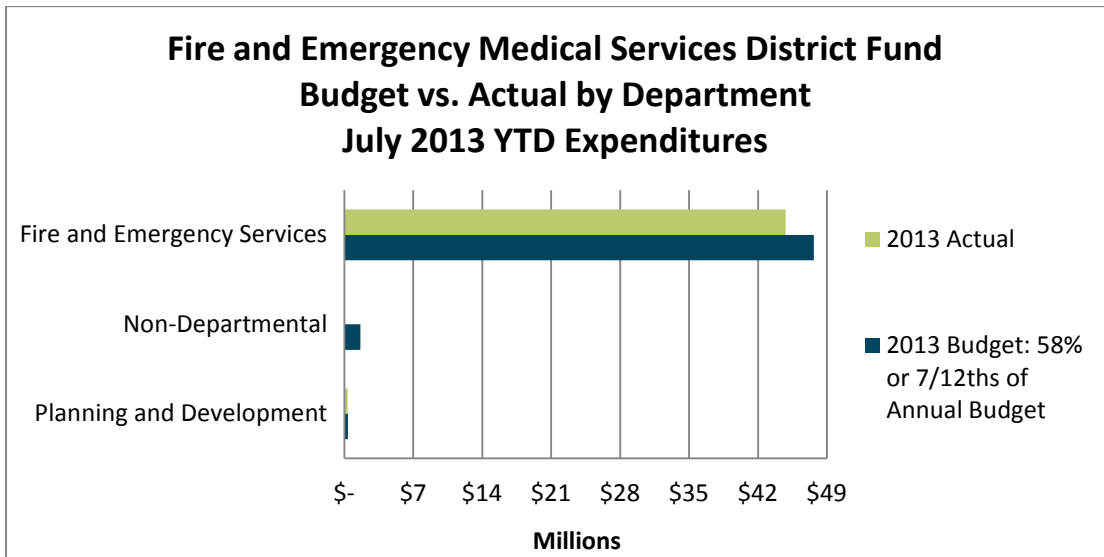
Fire and Emergency Medical Services District Fund (page 15)

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.



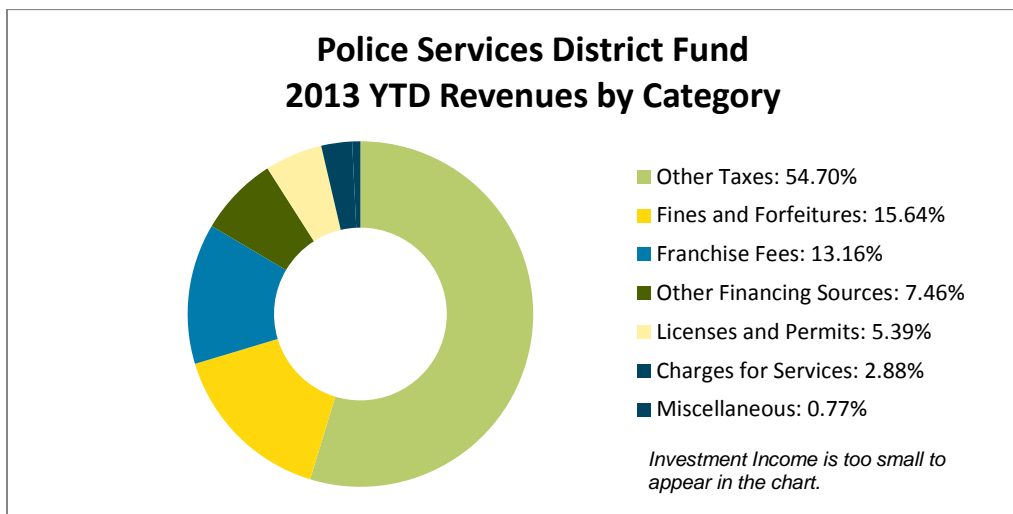
To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,889 to establish a 3-month reserve.

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 17)

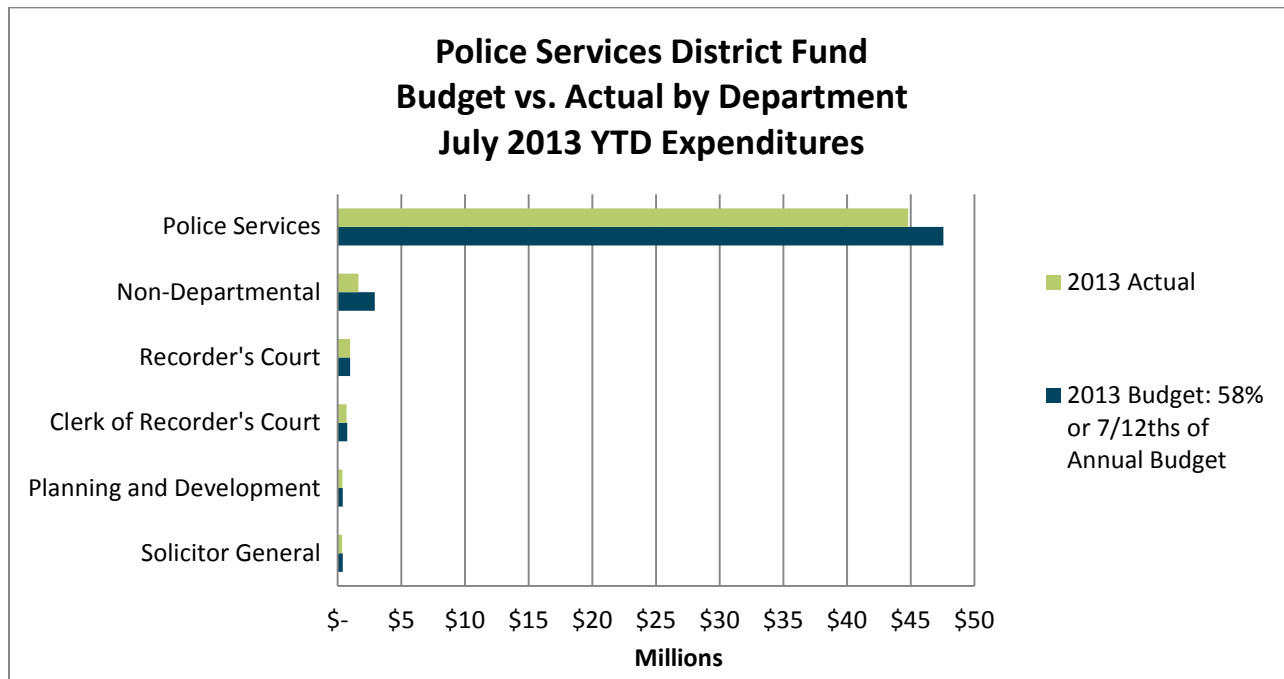
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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.

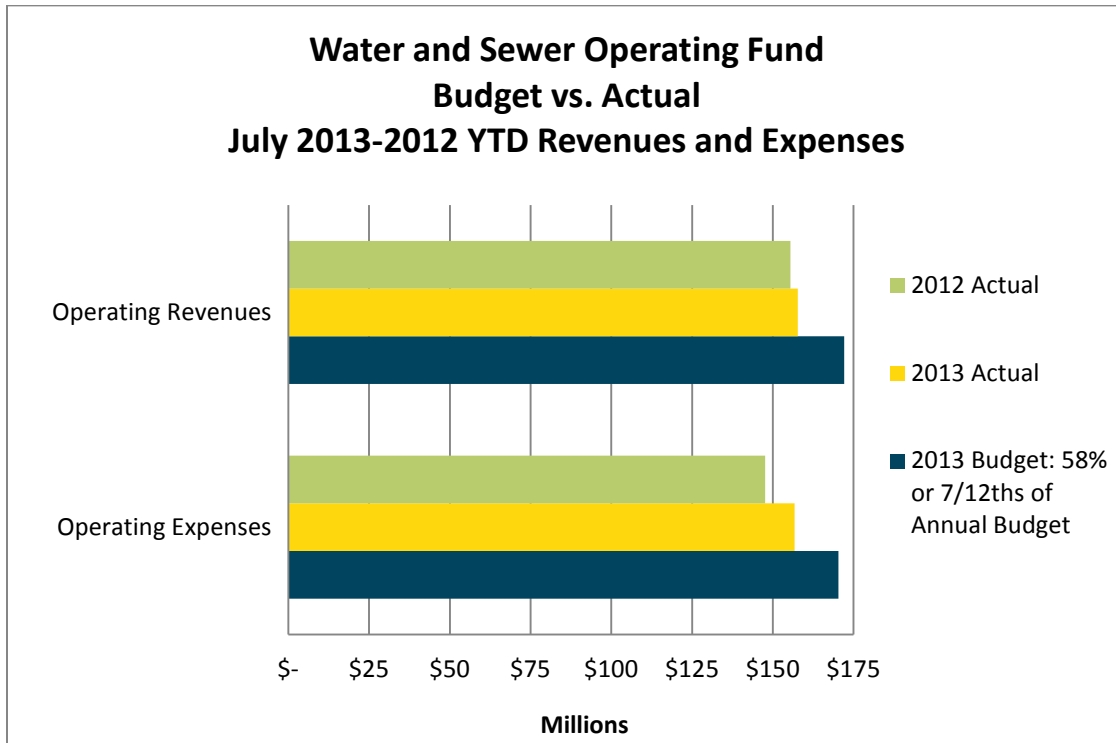
Although current year-to-date revenues collected are primarily from other taxes, fines and forfeitures, and franchise fees, as shown in the chart on the previous page, the main revenue sources will shift to property taxes and insurance premium taxes in the coming months as they are collected. Property 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 41)

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



Total year-to-date Water and Sewer Operating Fund revenues are up approximately \$2.3 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 0.34 percent from 2012. This is primarily due to a decrease in water consumption of 7.82 percent resulting from the unusually high rainfall levels this year. Miscellaneous revenues are higher this year over last year due to a one-time sales tax refund received in 2012.

Total operating revenues are 4.86 percent less than budget for the percentage of the fiscal year that has lapsed. Due to the billing cycle, revenues are recorded one month after they are earned and will appear to be understated when compared to budget until year end when an accounting adjustment is made.

Year-to-date Water and Sewer operating expenses are up nearly \$9.2 million when compared to 2012. The year-over-year increase is mainly due to increases in the transfer of 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 4.65 percent less than budget for the percentage of the fiscal year that has lapsed. This variance can be explained by the following:

- Utilities (\$3.0 million under budget) and chemicals (\$1.3 million under budget) are lower than expected due to the decrease in water consumption resulting from unusually high rainfall levels. Utilities expenses are recorded one month after they are incurred, therefore an accounting adjustment will be made at year end which will increase total utilities expenses for the year. However, it is still expected that this item will remain under budget.
- Industrial repair and maintenance is \$3.1 million under budget; spending on preventative maintenance is expected to increase over the second half of the year.
- Professional services are \$2.7 million under budget. Appropriations associated with studies will begin to be used as these projects are scheduled to start in the second half of the year.
- Personal services are \$2.2 million under budget due to job vacancies.

Other Funds

In July, debt service payments were made in both the 2003 General Obligation Bond Debt Service Fund (page 13) and the Stadium Fund (page 34). As a result, there are very few remaining expenditures in either of these funds.

As expected this time of year, the Street Lighting Fund (page 20) and the Stormwater Fund (page 40) 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.

YTD financial report 2013 gwinnettcouy

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ 174,536,687	\$ 174,536,687	\$ 174,536,687	
Revenues:				
Taxes	\$ 204,749,308	\$ 204,679,833	\$ 37,672,821	18.41%
Intergovernmental	3,097,585	3,197,725	1,750,747	54.75%
Charges for Services	26,651,171	26,799,971	9,592,917	35.79%
Fines and Forfeitures	5,247,479	5,247,479	2,542,630	48.45%
Investment Income	319,511	319,511	151,120	47.30%
Contributions and Donations	30,000	34,597	25,555	73.86%
Miscellaneous	1,490,450	1,919,786	1,336,648	69.62%
Other Financing Sources	199,539	199,539	131,671	65.99%
Total Revenues without Use of Fund Balance	241,785,043	242,398,441	53,204,109	21.95%
Use of Fund Balance	42,636,693	43,915,080	-	0.00%
TOTAL REVENUES	\$ 284,421,736	\$ 286,313,521	\$ 53,204,109	18.58%
Appropriations:				
Board of Commissioners	\$ 1,193,826	\$ 1,193,826	\$ 632,457	52.98%
Tax Assessor	8,605,360	8,662,613	4,225,474	48.78%
Tax Commissioner	11,070,281	11,403,613	6,267,614	54.96%
Transportation	15,783,712	15,708,591	8,177,023	52.05%
Planning and Development	639,345	639,345	221,708	34.68%
Police Services	4,413,101	4,518,171	2,143,491	47.44%
Corrections	13,329,003	13,486,681	7,059,259	52.34%
Community Services	4,089,393	4,067,513	1,945,180	47.82%
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	412,500	53.91%
Library Subsidy	15,118,068	15,118,068	11,338,551	75.00%
Mental Health	768,297	768,297	576,223	75.00%
Total Community Services Subsidies	19,588,951	19,627,951	14,561,952	74.19%
Community Services - Elections	2,626,137	2,626,137	1,263,910	48.13%
Juvenile Court	5,933,166	6,402,767	3,667,969	57.29%
Sheriff	71,209,915	71,960,115	40,692,362	56.55%
Immigration Customs Enforcement	1,310,531	1,310,531	722,343	55.12%
Clerk of Court	9,205,726	9,205,726	5,077,278	55.15%
Judiciary	15,614,527	19,970,027	12,016,827	60.17%
Probate Court	1,930,924	2,019,208	1,087,341	53.85%
District Attorney	10,480,189	10,557,275	5,899,294	55.88%
Solicitor General	3,608,983	3,708,842	1,893,368	51.05%

YTD financial report 2013 gwinnettcounty

GENERAL FUND (001) continued

	FY 2013			
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget
Non-Departmental:				
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	1,310,359	58.33%
Contribution to Transit	2,765,574	2,765,574	1,613,252	58.33%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Prisoner Medical Reserve	2,000,000	1,196,800	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,191,293	1,191,293	699,523	58.72%
Other Miscellaneous	391,774	391,774	120,534	30.77%
Other Post-Employment Benefit Reserve	-	10,769	-	0.00%
Pauper Burial	90,000	170,000	113,650	66.85%
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	545,500	-	0.00%
Court Interpreters Reserve	565,000	236,200	-	0.00%
Pension Reserve	-	17,678	-	0.00%
Other Governmental Agencies	250,000	407,902	87,474	21.44%
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%
Total Non-Departmental	83,788,666	79,244,589	64,648,581	81.58%
TOTAL APPROPRIATIONS	\$ 284,421,736	\$ 286,313,521	\$ 182,203,431	63.64%
Projected Fund Balance December 31	\$ 131,899,994	\$ 130,621,607		
Fund Balance as of Report Date			\$ 45,537,365	

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 28,892,896	\$ 28,892,896	\$ 28,892,896			
Revenues:						
Taxes	\$ 5,683,063	\$ 5,718,349	\$ 540,580	9.45%	\$ 593,924	10.91%
Intergovernmental	18,817	18,817	12,061	64.10%	8,321	44.22%
Investment Income	21,244	21,244	12	0.06%	18,252	73.64%
Other Financing Sources	35,286	-	-	-	-	-
Total Revenues without Use of Fund Balance	5,758,410	5,758,410	552,653	9.60%	620,497	11.31%
Use of Fund Balance	19,814,419	19,814,419	-	0.00%	-	-
TOTAL REVENUES	\$ 25,572,829	\$ 25,572,829	\$ 552,653	2.16%	\$ 620,497	11.31%
Appropriations:						
Debt Service	\$ 25,572,829	\$ 25,572,829	\$ 24,869,493	97.25%	\$ 5,225,119	99.97%
TOTAL APPROPRIATIONS	\$ 25,572,829	\$ 25,572,829	\$ 24,869,493	97.25%	\$ 5,225,119	99.97%
Projected Fund Balance December 31	\$ 9,078,477	\$ 9,078,477				
Fund Balance as of Report Date			\$ 4,576,056			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 5,487,822	\$ 5,487,822	\$ -	0.00%
Licenses and Permits	2,381,824	3,114,948	2,166,633	69.56%
Charges for Services	336,730	336,961	245,817	72.95%
Investment Income	3,000	3,000	1,578	52.60%
Miscellaneous	-	3,170	2,827	89.18%
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%
TOTAL REVENUES	\$ 11,746,884	\$ 12,623,800	\$ 5,706,441	45.20%
Appropriations:				
Planning and Development	\$ 5,964,351	\$ 5,875,264	\$ 2,888,077	49.16%
Police Services	2,342,920	2,389,456	1,316,934	55.11%
Non-Departmental	125,000	149,800	-	0.00%
Total Appropriations without Contribution to Fund Balance	8,432,271	8,414,520	4,205,011	49.97%
Contribution to Fund Balance	3,314,613	4,209,280	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,746,884	\$ 12,623,800	\$ 4,205,011	33.31%
Projected Fund Balance December 31	\$ 3,314,613	\$ 4,209,280		
Fund Balance as of Report Date			\$ 1,501,430	

YTD financial report 2013 gwinnettcountry

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 65,285,292	\$ 65,285,292	\$ -	0.00%
Licenses and Permits	778,373	778,373	390,725	50.20%
Charges for Services	13,850,660	13,850,660	7,418,749	53.56%
Investment Income	33,750	33,750	7,049	20.89%
Contributions and Donations	-	-	745	-
Miscellaneous	35,400	85,157	70,763	83.10%
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%
TOTAL REVENUES	\$ 106,159,946	\$ 107,457,616	\$ 32,480,798	30.23%
Appropriations:				
Planning and Development	\$ 597,429	\$ 597,429	\$ 334,736	56.03%
Fire and Emergency Services	81,767,134	81,703,528	44,812,775	54.85%
Non-Departmental	2,715,000	2,796,370	-	0.00%
Total Appropriations without Contribution to Fund Balance	85,079,563	85,097,327	45,147,511	53.05%
Contribution to Fund Balance	21,080,383	22,360,289	-	0.00%
TOTAL APPROPRIATIONS	\$ 106,159,946	\$ 107,457,616	\$ 45,147,511	42.01%
Projected Fund Balance December 31	\$ 21,080,383	\$ 22,360,289		
Fund Deficit as of Report Date			\$ (12,666,713)	

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			
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ 820,000	\$ 820,000	\$ 820,000	
Revenue:				
Investment Income	\$ 1,200	\$ 1,200	\$ 838	69.83%
Total Revenues without Use of Fund Balance	1,200	1,200	838	69.83%
Use of Fund Balance	15,600	15,600	-	0.00%
TOTAL REVENUES	\$ 16,800	\$ 16,800	\$ 838	4.99%
Appropriations:				
Loganville Emergency Medical Services	\$ 16,800	\$ 16,800	\$ 10,338	61.54%
TOTAL APPROPRIATIONS	\$ 16,800	\$ 16,800	\$ 10,338	61.54%
Projected Fund Balance December 31	\$ 804,400	\$ 804,400		
Fund Balance as of Report Date			\$ 810,500	

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Taxes	\$ 46,847,668	\$ 46,814,098	\$ 17,387,759	37.14%
Insurance Premium Taxes	27,984,859	27,984,859	-	0.00%
Licenses and Permits	4,306,401	4,306,401	1,380,902	32.07%
Charges for Services	921,463	928,852	738,957	79.56%
Fines and Forfeitures	9,134,646	9,134,646	4,008,680	43.88%
Investment Income	33,750	33,750	15,889	47.08%
Miscellaneous	248,045	342,732	196,101	57.22%
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%
TOTAL REVENUES	<u>\$ 119,028,204</u>	<u>\$ 119,720,668</u>	<u>\$ 53,139,727</u>	<u>44.39%</u>
Appropriations:				
Planning and Development	\$ 697,900	\$ 681,351	\$ 379,156	55.65%
Police Services	81,749,463	81,537,387	44,804,435	54.95%
Recorder's Court	1,591,586	1,652,636	965,480	58.42%
Solicitor General	672,812	672,812	346,185	51.45%
Clerk of Recorder's Court	1,298,873	1,298,873	705,371	54.31%
Non-Departmental	5,010,636	4,995,270	1,620,636	32.44%
Total Appropriations without Contribution to Fund Balance	<u>91,021,270</u>	<u>90,838,329</u>	<u>48,821,263</u>	<u>53.75%</u>
Contribution to Fund Balance	28,006,934	28,882,339	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 119,028,204</u>	<u>\$ 119,720,668</u>	<u>\$ 48,821,263</u>	<u>40.78%</u>
Projected Fund Balance December 31	<u>\$ 28,006,934</u>	<u>\$ 28,882,339</u>		
Fund Balance as of Report Date			<u>\$ 4,318,464</u>	

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 14,399,068	\$ 14,399,068	\$ 14,399,068			
Revenues:						
Taxes	\$ 23,356,746	\$ 23,703,528	\$ 2,165,300	9.13%	\$ 2,195,988	9.59%
Intergovernmental	52,810	52,810	50,248	95.15%	34,663	65.64%
Charges for Services	3,935,559	3,772,050	2,459,853	65.21%	2,623,277	64.54%
Investment Income	11,250	11,250	6,381	56.72%	7,103	112.21%
Contributions and Donations	4,550	4,550	-	0.00%	300	6.59%
Miscellaneous	1,849,471	1,871,034	1,349,897	72.15%	1,188,032	69.92%
Other Financing Sources	346,782	-	2,261	-	-	-
Total Revenues without Use of Fund Balance	29,557,168	29,415,222	6,033,940	20.51%	6,049,363	21.07%
Use of Fund Balance	-	317,242	-	0.00%	-	-
TOTAL REVENUES	\$ 29,557,168	\$ 29,732,464	\$ 6,033,940	20.29%	\$ 6,049,363	21.07%
Appropriations:						
Community Services	\$ 27,944,567	\$ 29,581,962	\$ 14,683,910	49.64%	\$ 14,984,480	52.88%
Non-Departmental	-	14,190	-	0.00%	-	-
Support Services	136,312	136,312	51,976	38.13%	77,845	60.35%
Total Appropriations without Contribution to Fund Balance	28,080,879	29,732,464	14,735,886	49.56%	15,062,325	52.91%
Contribution to Fund Balance	1,476,289	-	-	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 29,557,168	\$ 29,732,464	\$ 14,735,886	49.56%	\$ 15,062,325	52.45%
Projected Fund Balance December 31	\$ 15,875,357	\$ 14,081,826				
Fund Balance as of Report Date			\$ 5,697,122			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 1,147,852	\$ 1,147,852	\$ 1,147,852			
Revenues:						
Charges for Services	\$ 115,904	\$ 115,904	\$ 2,943	2.54%	\$ 3,286	2.86%
Investment Income	1,500	1,500	82	5.47%	-	-
TOTAL REVENUES	\$ 117,404	\$ 117,404	\$ 3,025	2.58%	\$ 3,286	2.86%
Appropriations:						
Transportation	\$ 62,272	\$ 62,272	\$ 41,582	66.77%	\$ 29,618	50.75%
Total Appropriations without Contribution to Fund Balance	62,272	62,272	41,582	66.77%	29,618	50.75%
Contribution to Fund Balance	55,132	55,132	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 117,404	\$ 117,404	\$ 41,582	35.42%	\$ 29,618	25.78%
Projected Fund Balance December 31	\$ 1,202,984	\$ 1,202,984				
Fund Balance as of Report Date			\$ 1,109,295			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 2,980,705	\$ 2,980,705	\$ 2,980,705			
Revenues:						
Charges for Services	\$ 6,961,294	\$ 6,961,825	\$ 137,064	1.97%	\$ 175,442	2.84%
Investment Income	4,500	4,500	268	5.96%	1,596	43.94%
Total Revenues without Use of Fund Balance	6,965,794	6,966,325	137,332	1.97%	177,038	2.87%
Use of Fund Balance	456,046	455,995	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,421,840	\$ 7,422,320	\$ 137,332	1.85%	\$ 177,038	2.39%
Appropriations:						
Transportation	\$ 7,421,840	\$ 7,422,320	\$ 3,424,191	46.13%	\$ 3,516,900	47.39%
TOTAL APPROPRIATIONS	\$ 7,421,840	\$ 7,422,320	\$ 3,424,191	46.13%	\$ 3,516,900	47.39%
Projected Fund Balance December 31	\$ 2,524,659	\$ 2,524,710				
Fund Deficit as of Report Date			\$ (306,154)			

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 7/31/2013	Actuals YTD as of 7/31/2013	% 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%
TOTAL REVENUES	\$ 1,964,812	\$ 1,964,812	\$ 379,418	19.31%
Appropriations:				
Clerk of Court	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 1,964,812	\$ 1,964,812	\$ -	0.00%
Projected Fund Balance December 31	\$ 177,211	\$ 52,211		
Fund Balance as of Report Date			\$ 1,688,828	

YTD financial report 2013 gwinnettcountry

CORRECTIONS INMATE FUND (085)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 47,282	\$ 47,282	\$ 47,282			
Revenues:						
Charges for Services	\$ 43,500	\$ 43,500	\$ 40,323	92.70%	\$ 26,627	50.01%
Miscellaneous	6,122	6,508	4,159	63.91%	2,553	44.35%
Total Revenues without Use of Fund Balance	49,622	50,008	44,482	88.95%	29,180	49.41%
Use of Fund Balance	19,772	19,386	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 69,394	\$ 69,394	\$ 44,482	64.10%	\$ 29,180	49.41%
Appropriations:						
Corrections	\$ 69,394	\$ 69,394	\$ 34,229	49.33%	\$ 38,449	38.73%
TOTAL APPROPRIATIONS	\$ 69,394	\$ 69,394	\$ 34,229	49.33%	\$ 38,449	38.73%
Projected Fund Balance December 31	\$ 27,510	\$ 27,896				
Fund Balance as of Report Date			\$ 57,535			

YTD financial report 2013 gwinnettcountry

CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 1,422,804	\$ 1,422,804	\$ 1,422,804			
Revenues:						
Fines and Forfeitures	\$ 875,073	\$ 875,073	\$ 435,770	49.80%	\$ 435,811	52.39%
Investment Income	1,481	1,481	811	54.76%	807	40.68%
Miscellaneous	-	1,280	1,216	95.00%	937	66.98%
Other Financing Sources	-	-	-	-	64,280	58.33%
Total Revenues without Use of Fund Balance	876,554	877,834	437,797	49.87%	501,835	53.08%
Use of Fund Balance	298,929	243,094	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,175,483	\$ 1,120,928	\$ 437,797	39.06%	\$ 501,835	43.41%
Appropriations:						
District Attorney	\$ 433,311	\$ 445,066	\$ 238,925	53.68%	\$ 165,502	35.13%
Solicitor General	742,172	675,862	297,394	44.00%	286,209	41.78%
TOTAL APPROPRIATIONS	\$ 1,175,483	\$ 1,120,928	\$ 536,319	47.85%	\$ 451,711	39.07%
Projected Fund Balance December 31	\$ 1,123,875	\$ 1,179,710				
Fund Balance as of Report Date			\$ 1,324,282			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 449,407	\$ 449,407	\$ 449,407			
Revenues:						
Fines and Forfeitures	-	84,509	84,509	100.00%	9,663	100.00%
Investment Income	511	511	249	48.73%	298	56.02%
Total Revenues without Use of Fund Balance	511	85,020	84,758	99.69%	9,961	97.70%
Use of Fund Balance	204,489	204,489	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 205,000	\$ 289,509	\$ 84,758	29.28%	\$ 9,961	4.86%
Appropriations:						
District Attorney	\$ 205,000	\$ 289,509	\$ 59,314	20.49%	\$ 58,192	28.39%
TOTAL APPROPRIATIONS	\$ 205,000	\$ 289,509	\$ 59,314	20.49%	\$ 58,192	28.39%
Projected Fund Balance December 31	\$ 244,918	\$ 244,918				
Fund Balance as of Report Date			\$ 474,851			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 29,416,800	\$ 29,416,800	\$ 29,416,800			
Revenues:						
Charges for Services	\$ 14,082,774	\$ 14,082,774	\$ 7,045,700	50.03%	\$ 5,431,934	49.30%
Investment Income	58,657	58,657	59,360	101.20%	106,032	70.38%
Miscellaneous	-	4,400	4,256	96.73%	4,981	63.16%
Total Revenues without Use of Fund Balance	14,141,431	14,145,831	7,109,316	50.26%	5,542,947	49.59%
Use of Fund Balance	2,084,029	2,704,525	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 16,225,460	\$ 16,850,356	\$ 7,109,316	42.19%	\$ 5,542,947	28.67%
Appropriations:						
Police Services	\$ 13,725,460	\$ 13,414,012	\$ 6,309,130	47.03%	\$ 8,339,971	43.14%
Non-Departmental	2,500,000	3,436,344	3,133,742	91.19%	-	-
TOTAL APPROPRIATIONS	\$ 16,225,460	\$ 16,850,356	\$ 9,442,872	56.04%	\$ 8,339,971	43.14%
Projected Fund Balance December 31	\$ 27,332,771	\$ 26,712,275				
Fund Balance as of Report Date			\$ 27,083,244			

YTD financial report 2013 gwinnettcountry

JUVENILE COURT SUPERVISION FUND (030)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 107,916	\$ 107,916	\$ 107,916			
Revenues:						
Charges for Services	\$ 67,834	\$ 67,849	\$ 36,220	53.38%	\$ 39,259	50.73%
Investment Income	15	-	-	-	9	25.00%
TOTAL REVENUES	\$ 67,849	\$ 67,849	\$ 36,220	53.38%	\$ 39,268	50.72%
Appropriations:						
Juvenile Court	\$ 67,849	\$ 67,849	\$ 34,427	50.74%	\$ 47,775	44.92%
TOTAL APPROPRIATIONS	\$ 67,849	\$ 67,849	\$ 34,427	50.74%	\$ 47,775	44.92%
Projected Fund Balance December 31	\$ 107,916	\$ 107,916				
Fund Balance as of Report Date			\$ 109,709			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 3,403,191	\$ 3,403,191	\$ 3,403,191			
Revenue:						
Fines and Forfeitures	\$ -	\$ 182,686	\$ 182,686	100.00%	\$ 118,148	100.00%
Total Revenues without Use of Fund Balance	-	182,686	182,686	100.00%	118,148	99.92%
Use of Fund Balance	1,224,550	1,264,819	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,224,550	\$ 1,447,505	\$ 182,686	12.62%	\$ 118,148	6.44%
Appropriations:						
Police Special Investigation Operations	\$ 1,224,550	\$ 1,447,505	\$ 123,691	8.55%	\$ 384,562	20.97%
TOTAL APPROPRIATIONS	\$ 1,224,550	\$ 1,447,505	\$ 123,691	8.55%	\$ 384,562	20.97%
Projected Fund Balance December 31	\$ 2,178,641	\$ 2,138,372				
Fund Balance as of Report Date			\$ 3,462,186			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 71,677	\$ 71,677	\$ 71,677			
Revenue:						
Use of Fund Balance	\$ 695	\$ 71,677	\$ -	0.00%	\$ -	0.00%
TOTAL REVENUES	\$ 695	\$ 71,677	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Police Services	\$ 695	\$ 71,677	\$ 290	0.40%	\$ 91,782	34.74%
TOTAL APPROPRIATIONS	\$ 695	\$ 71,677	\$ 290	0.40%	\$ 91,782	34.74%
Projected Fund Balance December 31	\$ 70,982	\$ -				
Fund Balance as of Report Date			\$ 71,387			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 3,066,061	\$ 3,066,061	\$ 3,066,061			
Revenue:						
Fines and Forfeitures	\$ -	\$ 215,829	\$ 215,831	100.00%	\$ 187,652	100.18%
Miscellaneous	-	814	1,303	160.07%	2,117	423.40%
Other Financing Sources	-	-	230,976	-	-	-
Total Revenues without Use of Fund Balance	-	216,643	448,110	206.84%	189,769	101.04%
Use of Fund Balance	1,159,009	1,077,218	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 1,159,009</u>	<u>\$ 1,293,861</u>	<u>\$ 448,110</u>	34.63%	<u>\$ 189,769</u>	16.30%
Appropriations:						
Police Services	\$ 1,159,009	\$ 1,293,861	\$ 412,519	31.88%	\$ 107,573	9.24%
TOTAL APPROPRIATIONS	<u>\$ 1,159,009</u>	<u>\$ 1,293,861</u>	<u>\$ 412,519</u>	31.88%	<u>\$ 107,573</u>	9.24%
Projected Fund Balance December 31	\$ 1,907,052	\$ 1,988,843				
Fund Balance as of Report Date			\$ 3,101,652			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 1,819,899	\$ 1,819,899	\$ 1,819,899			
Revenues:						
Charges for Services	\$ 415,648	\$ 415,648	\$ 233,775	56.24%	\$ 205,060	54.81%
Total Revenues without Use of Fund Balance	415,648	415,648	233,775	56.24%	205,060	54.81%
Use of Fund Balance	120,000	120,000	-	0.00%	-	-
TOTAL REVENUES	\$ 535,648	\$ 535,648	\$ 233,775	43.64%	\$ 205,060	54.81%
Appropriations:						
Sheriff Inmate Store Operations	\$ 535,648	\$ 535,648	\$ 137,376	25.65%	\$ 126,473	33.81%
TOTAL APPROPRIATIONS	\$ 535,648	\$ 535,648	\$ 137,376	25.65%	\$ 126,473	33.81%
Projected Fund Balance December 31	\$ 1,699,899	\$ 1,699,899				
Fund Balance as of Report Date			\$ 1,916,298			

YTD financial report 2013 gwinnettcounty

SHERIFF SPECIAL JUSTICE FUND (065)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 218,443	\$ 218,443	\$ 218,443			
Revenues:						
Fines and Forfeitures	\$ -	\$ 51,274	\$ 51,275	100.00%	\$ 7,098	-
Investment Income	290	290	130	44.83%	169	108.33%
Total Revenues without Use of Fund Balance	290	51,564	51,405	99.69%	7,267	4658.33%
Use of Fund Balance	149,710	199,710	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 251,274	\$ 51,405	20.46%	\$ 7,267	3.60%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 251,274	\$ 112,390	44.73%	\$ 6,921	3.43%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 251,274	\$ 112,390	44.73%	\$ 6,921	3.43%
Projected Fund Balance December 31	\$ 68,733	\$ 18,733				
Fund Balance as of Report Date			\$ 157,458			

YTD financial report 2013 gwinnettcounty

SHERIFF SPECIAL TREASURY FUND (066)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 846,647	\$ 846,647	\$ 846,647			
Revenues:						
Fines and Forfeitures	\$ -	\$ 180,401	\$ 180,401	100.00%	\$ 288,372	100.00%
Investment Income	662	662	419	63.29%	386	11.02%
Other Financing Sources	-	-	-	-	728	-
Total Revenues without Use of Fund Balance	662	181,063	180,820	99.87%	289,486	99.18%
Use of Fund Balance	249,338	846,638	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 250,000	\$ 1,027,701	\$ 180,820	17.59%	\$ 289,486	26.53%
Appropriations:						
Sheriff Special Operations	\$ 250,000	\$ 1,027,701	\$ 358,292	34.86%	\$ 229,694	21.05%
TOTAL APPROPRIATIONS	\$ 250,000	\$ 1,027,701	\$ 358,292	34.86%	\$ 229,694	21.05%
Projected Fund Balance December 31	\$ 597,309	\$ 9				
Fund Balance as of Report Date			\$ 669,175			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 164,109	\$ 164,109	\$ 164,109			
Revenues:						
Investment Income	\$ 141	\$ 141	\$ 81	57.45%	\$ 82	75.93%
Total Revenues without Use of Fund Balance	141	141	81	57.45%	82	75.93%
Use of Fund Balance	149,859	149,859	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 81	0.05%	\$ 82	0.05%
Appropriations:						
Sheriff Special Operations	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 14,250	\$ 14,250				
Fund Balance as of Report Date			\$ 164,190			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 1,040,858	\$ 1,040,858	\$ 1,040,858			
Revenues:						
Taxes	\$ 800,000	\$ 800,000	\$ 485,915	60.74%	\$ 468,671	62.49%
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%
TOTAL REVENUES	<u>\$ 2,181,052</u>	<u>\$ 2,181,052</u>	<u>\$ 1,360,056</u>	62.36%	<u>\$ 1,354,190</u>	64.76%
Appropriations:						
Financial Services	\$ 63,962	\$ 39,030	\$ 22,733	58.24%	\$ -	-
Stadium Debt	2,117,090	2,117,090	2,116,090	99.95%	2,133,939	98.66%
Total Appropriations without Contribution to Fund Balance	<u>2,181,052</u>	<u>2,156,120</u>	<u>2,138,823</u>	99.20%	<u>2,133,939</u>	98.66%
Contribution to Fund Balance	-	24,932	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,181,052</u>	<u>\$ 2,181,052</u>	<u>\$ 2,138,823</u>	98.06%	<u>\$ 2,133,939</u>	98.66%
Projected Fund Balance December 31	<u>\$ 1,040,858</u>	<u>\$ 1,065,790</u>				
Fund Balance as of Report Date			<u>\$ 262,091</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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 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%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 11,096	36.99%	\$ 2,000	6.53%
Appropriations:						
Planning and Development	\$ 30,000	\$ 30,000	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,000	\$ 30,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 44,427	\$ 44,427				
Fund Balance as of Report Date			\$ 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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Fund Balance January 1	\$ 6,398,179	\$ 6,398,179	\$ 6,398,179			
Revenues:						
Taxes	\$ 6,606,080	\$ 6,606,080	\$ 3,735,416	56.55%	\$ 3,295,749	51.42%
Charges for Services	100	100	-	0.00%	-	0.00%
Investment Income	8,616	8,616	4,649	53.96%	11,168	57.57%
Total Revenues without Use of Fund Balance	6,614,796	6,614,796	3,740,065	56.54%	3,306,917	51.44%
Use of Fund Balance	460,066	547,246	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,074,862	\$ 7,162,042	\$ 3,740,065	52.22%	\$ 3,306,917	46.65%
Appropriations:						
Tourism	\$ 2,134,407	\$ 2,221,587	\$ 1,537,695	69.22%	\$ 1,470,854	68.74%
Gwinnett Center Debt	4,940,455	4,940,455	1,362,728	27.58%	1,399,628	28.28%
TOTAL APPROPRIATIONS	\$ 7,074,862	\$ 7,162,042	\$ 2,900,423	40.50%	\$ 2,870,482	40.49%
Projected Fund Balance December 31	\$ 5,938,113	\$ 5,850,933				
Fund Balance as of Report Date			\$ 7,237,821			

YTD financial report 2013 gwinnettcounty

AIRPORT OPERATING FUND (520)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 558,788	\$ 558,788	\$ 558,788			
Revenues:						
Charges for Services	\$ 139,000	\$ 139,000	\$ 88,904	63.96%	\$ 80,252	76.43%
Miscellaneous - Rents	741,250	697,192	397,100	56.96%	430,327	59.57%
Total Revenues without Use of Net Position	880,250	836,192	486,004	58.12%	510,579	61.71%
Use of Net Position	-	8,373	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 880,250	\$ 844,565	\$ 486,004	57.54%	\$ 510,579	60.83%
Appropriations:						
Transportation*	\$ 844,565	\$ 844,565	\$ 383,824	45.45%	\$ 381,982	45.51%
Total Appropriations without Working Capital Reserve	844,565	844,565	383,824	45.45%	381,982	45.51%
Working Capital Reserve	35,685	-	-	-	-	-
TOTAL APPROPRIATIONS	\$ 880,250	\$ 844,565	\$ 383,824	45.45%	\$ 381,982	45.51%
Projected Net Position December 31	\$ 594,473	\$ 550,415				
Net Position as of Report Date			\$ 660,968			

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

YTD financial report 2013 gwinnettcountry

LOCAL TRANSIT OPERATING FUND (515)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 1,156,285	\$ 1,156,285	\$ 1,156,285			
Revenues:						
Charges for Services	\$ 4,221,568	\$ 4,201,568	\$ 2,124,666	50.57%	\$ 2,288,980	53.58%
Investment Income	3,159	3,159	1,078	34.12%	1,843	39.08%
Miscellaneous	26,375	26,836	265,617	989.78%	137,233	49.97%
Other Financing Sources	2,765,574	2,785,574	1,613,252	57.91%	1,866,666	58.33%
Total Revenues without Use of Net Position	7,016,676	7,017,137	4,004,613	57.07%	4,294,722	55.40%
Use of Net Position	750,000	744,206	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 7,766,676	\$ 7,761,343	\$ 4,004,613	51.60%	\$ 4,294,722	55.39%
Appropriations:						
Financial Services	\$ 73,550	\$ 73,550	\$ 43,108	58.61%	\$ 37,286	55.38%
Transportation	7,693,126	7,687,793	3,752,885	48.82%	3,670,694	47.76%
TOTAL APPROPRIATIONS	\$ 7,766,676	\$ 7,761,343	\$ 3,795,993	48.91%	\$ 3,707,980	47.83%
Projected Net Position December 31	\$ 406,285	\$ 412,079				
Net Position as of Report Date			\$ 1,364,905			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 7,012,078	\$ 7,012,078	\$ 7,012,078			
Revenues:						
Taxes (Non-exclusive Franchise Fees)	\$ 764,000	\$ 764,000	\$ 414,437	54.25%	\$ 85,917	68.62%
Charges for Services	42,003,740	42,003,740	25,462,971	60.62%	25,171,711	61.05%
Investment Income	215,000	215,000	103,265	48.03%	158,963	76.68%
Miscellaneous	1,050	1,542	478	31.00%	421	25.41%
TOTAL REVENUES	<u>\$ 42,983,790</u>	<u>\$ 42,984,282</u>	<u>\$ 25,981,151</u>	60.44%	<u>\$ 25,417,012</u>	61.15%
Appropriations:						
Financial Services	-	-	-	-	\$ 20,004,944	48.85%
Support Services*	1,823,484	1,973,534	867,094	43.94%	-	-
Non-Departmental	-	4,614	-	0.00%	-	-
Payments to Haulers	39,929,868	39,929,868	19,800,382	49.59%	-	-
Total Appropriations without Working Capital Reserve	41,753,352	41,908,016	20,667,476	49.32%	20,004,944	48.85%
Working Capital Reserve	1,230,438	1,076,266	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,983,790</u>	<u>\$ 42,984,282</u>	<u>\$ 20,667,476</u>	48.08%	<u>\$ 20,004,944</u>	48.13%
Projected Net Position December 31	<u>\$ 8,242,516</u>	<u>\$ 8,088,344</u>				
Net Position as of Report Date			<u>\$ 12,325,753</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 gwinnettcounty

STORMWATER OPERATING FUND (590)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 7,425,648	\$ 7,425,648	\$ 7,425,648			
Revenues:						
Charges for Services	\$ 30,314,277	\$ 30,314,277	\$ 714,446	2.36%	\$ 1,086,427	3.58%
Investment Income	16,500	16,500	5,892	35.71%	9,839	91.88%
Miscellaneous	17,000	19,014	15,068	79.25%	13,084	77.43%
TOTAL REVENUES	\$ 30,347,777	\$ 30,349,791	\$ 735,406	2.42%	\$ 1,109,350	3.65%
Appropriations:						
Planning and Development	\$ 419,749	\$ 471,181	\$ 235,434	49.97%	\$ 252,511	60.66%
Water Resources*	29,779,881	29,569,587	16,667,358	56.37%	15,701,380	52.76%
Non-Departmental	75,000	87,091	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	30,274,630	30,127,859	16,902,792	56.10%	15,953,891	52.86%
Working Capital Reserve	73,147	221,932	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,347,777	\$ 30,349,791	\$ 16,902,792	55.69%	\$ 15,953,891	52.52%
Projected Net Position December 31	\$ 7,498,795	\$ 7,647,580				
Net Position as of Report Date			\$ (8,741,738)			

* 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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 23,598,854	\$ 23,598,854	\$ 23,598,854			
Revenues:						
Charges for Services	\$ 287,467,000	\$ 282,377,000	\$ 147,325,687	52.17%	\$ 147,825,870	54.12%
Investment Income	50,000	50,000	27,282	54.56%	39,019	81.97%
Contributions and Donations	7,022,000	12,000,000	10,272,908	85.61%	6,477,941	115.88%
Miscellaneous	475,000	605,557	119,858	19.79%	1,066,725	86.69%
TOTAL REVENUES	<u>\$ 295,014,000</u>	<u>\$ 295,032,557</u>	<u>\$ 157,745,735</u>	53.47%	<u>\$ 155,409,555</u>	55.50%
Appropriations:						
Planning and Development	\$ 1,198,982	\$ 1,198,982	\$ 672,158	56.06%	\$ 603,459	53.14%
Water Resources*	291,487,665	290,552,913	156,085,035	53.72%	146,988,401	53.35%
Non-Departmental	100,000	233,486	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	292,786,647	291,985,381	156,757,193	53.69%	147,591,860	53.35%
Working Capital Reserve	2,227,353	3,047,176	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 295,014,000</u>	<u>\$ 295,032,557</u>	<u>\$ 156,757,193</u>	53.13%	<u>\$ 147,591,860</u>	52.70%
Projected Net Position December 31	\$ 25,826,207	\$ 26,646,030				
Net Position as of Report Date			\$ 24,587,396			

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

YTD financial report 2013 gwinnettcounty

ADMINISTRATIVE SUPPORT FUND (665)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 4,675,075	\$ 4,675,075	\$ 4,675,075			
Revenues:						
Charges for Services	\$ 49,727,737	\$ 49,719,965	\$ 28,992,551	58.31%	\$ 29,977,719	58.37%
Miscellaneous	1,555,049	1,605,309	975,106	60.74%	1,678,528	94.64%
TOTAL REVENUES	\$ 51,282,786	\$ 51,325,274	\$ 29,967,657	58.39%	\$ 31,656,247	59.58%
Appropriations:						
County Administration	\$ 4,187,203	\$ 4,148,406	\$ 1,802,505	43.45%	\$ 2,472,334	57.31%
Financial Services	7,342,764	7,277,685	3,913,141	53.77%	4,455,655	60.67%
Human Resources	2,885,770	2,753,483	1,482,486	53.84%	1,660,040	53.55%
Information Technology	23,817,744	23,666,509	14,288,766	60.38%	17,328,461	65.02%
Law	1,892,702	1,827,504	867,315	47.46%	1,026,405	53.85%
Support Services	8,783,012	8,615,420	4,455,946	51.72%	4,513,220	52.51%
Non-Departmental	915,000	975,766	128,989	13.22%	58,362	6.83%
Total Appropriations without Working Capital Reserve	49,824,195	49,264,773	26,939,148	54.68%	31,514,477	59.73%
Working Capital Reserve	1,458,591	2,060,501	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 51,282,786	\$ 51,325,274	\$ 26,939,148	52.49%	\$ 31,514,477	59.31%
Projected Net Position December 31	\$ 6,133,666	\$ 6,735,576				
Net Position as of Report Date			\$ 7,703,584			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 1,693,044	\$ 1,693,044	\$ 1,693,044			
Revenues:						
Charges for Services	\$ 1,000,022	\$ 1,000,022	\$ 583,346	58.33%	\$ 466,666	58.33%
Investment Income	2,250	2,250	2,656	118.04%	742	73.61%
Total Revenues without Use of Net Position	1,002,272	1,002,272	586,002	58.47%	467,408	58.35%
Use of Net Position	48,454	998,454	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 1,050,726	\$ 2,000,726	\$ 586,002	29.29%	\$ 467,408	55.01%
Appropriations:						
Financial Services	\$ 1,050,726	\$ 2,000,726	\$ 350,131	17.50%	\$ 209,675	24.68%
TOTAL APPROPRIATIONS	\$ 1,050,726	\$ 2,000,726	\$ 350,131	17.50%	\$ 209,675	24.68%
Projected Net Position December 31	\$ 1,644,590	\$ 694,590				
Net Position as of Report Date			\$ 1,928,915			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 1,117,564	\$ 1,117,564	\$ 1,117,564			
Revenues:						
Charges for Services	\$ 5,807,286	\$ 5,805,953	\$ 3,349,300	57.69%	\$ 3,217,023	55.64%
Miscellaneous	298,000	349,463	409,912	117.30%	342,001	100.25%
TOTAL REVENUES	\$ 6,105,286	\$ 6,155,416	\$ 3,759,212	61.07%	\$ 3,559,024	58.12%
Appropriations:						
Support Services	\$ 5,817,747	\$ 5,795,695	\$ 3,229,531	55.72%	\$ 2,983,295	50.45%
Non-Departmental	-	5,335	-	0.00%	-	-
Total Appropriations without Working Capital Reserve	5,817,747	5,801,030	3,229,531	55.67%	2,983,295	50.45%
Working Capital Reserve	287,539	354,386	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	\$ 6,105,286	\$ 6,155,416	\$ 3,229,531	52.47%	\$ 2,983,295	48.72%
Projected Net Position December 31	\$ 1,405,103	\$ 1,471,950				
Net Position as of Report Date			\$ 1,647,245			

YTD financial report 2013 gwinnettcounty

GROUP SELF-INSURANCE FUND (605)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 27,217,386	\$ 27,217,386	\$ 27,217,386			
Revenues:						
Charges for Services	\$ 36,170,535	\$ 35,423,677	\$ 19,444,941	54.89%	\$ 22,210,048	57.16%
Investment Income	109,065	109,065	56,882	52.15%	91,747	60.93%
Miscellaneous	-	100,000	161,516	161.52%	118,622	237.24%
Other Financing Sources	-	24,722	-	0.00%	24,722	100.00%
Total Revenues without Use of Net Position	36,279,600	35,657,464	19,663,339	55.15%	22,445,139	57.43%
Use of Net Position	5,300,282	6,824,440	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 41,579,882	\$ 42,481,904	\$ 19,663,339	46.29%	\$ 22,445,139	51.13%
Appropriations:						
Human Resources	\$ 41,579,882	\$ 42,481,904	\$ 22,613,243	53.23%	\$ 23,197,723	52.84%
TOTAL APPROPRIATIONS	\$ 41,579,882	\$ 42,481,904	\$ 22,613,243	53.23%	\$ 23,197,723	52.84%
Projected Net Position December 31	\$ 21,917,104	\$ 20,392,946				
Net Position as of Report Date			\$ 24,267,482			

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 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 23,582,286	\$ 23,582,286	\$ 23,582,286			
Revenues:						
Charges for Services	\$ 4,328,194	\$ 4,328,194	\$ 2,524,780	58.33%	\$ 1,962,917	58.33%
Investment Income	45,500	45,500	53,154	116.82%	27,347	68.37%
Miscellaneous	-	18,654	18,667	100.07%	8,755	150.61%
Other Financing Sources	-	1,855	-	0.00%	1,855	100.00%
Total Revenues without Use of Net Position	4,373,694	4,394,203	2,596,601	59.09%	2,000,874	58.63%
Use of Net Position	2,258,825	2,218,742	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 6,632,519	\$ 6,612,945	\$ 2,596,601	39.27%	\$ 2,000,874	28.94%
Appropriations:						
Financial Services	\$ 6,632,519	\$ 6,612,945	\$ 4,083,186	61.75%	\$ 4,021,557	58.16%
TOTAL APPROPRIATIONS	\$ 6,632,519	\$ 6,612,945	\$ 4,083,186	61.75%	\$ 4,021,557	58.16%
Projected Net Position December 31	\$ 21,323,461	\$ 21,363,544				
Net Position as of Report Date			\$ 22,095,701			

YTD financial report 2013 gwinnettcountry

WORKERS' COMPENSATION FUND (604)

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

	FY 2013				FY 2012	
	2013 Adopted Budget	Current Annual Budget as of 7/31/2013	Actuals YTD as of 7/31/2013	% Actual to Current Budget	Actuals YTD as of 7/31/2012	% Actual to 7/31/2012 Budget
Net Position January 1	\$ 9,595,183	\$ 9,595,183	\$ 9,595,183			
Revenues:						
Charges for Services	\$ 3,357,731	\$ 3,357,731	\$ 1,958,677	58.33%	\$ 1,079,167	58.33%
Investment Income	35,500	35,500	29,132	82.06%	33,047	97.20%
Total Revenues without Use of Net Position	3,393,231	3,393,231	1,987,809	58.58%	1,112,214	59.03%
Use of Net Position	1,836,265	1,836,265	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 5,229,496	\$ 5,229,496	\$ 1,987,809	38.01%	\$ 1,112,214	26.26%
Appropriations:						
Human Resources	\$ 5,229,496	\$ 5,229,496	\$ 1,812,716	34.66%	\$ 2,070,817	48.90%
TOTAL APPROPRIATIONS	\$ 5,229,496	\$ 5,229,496	\$ 1,812,716	34.66%	\$ 2,070,817	48.90%
Projected Net Position December 31	\$ 7,758,918	\$ 7,758,918				
Net Position as of Report Date			\$ 9,770,276			

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 7/31/2013

General Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (50,000)	Transferred to Corrections
	(750,200)	Transferred to Sheriff
	(3,000)	Transferred to Juvenile Court
<i>Subtotal</i>	(803,200)	
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
	(7,900)	Transferred to Solicitor General
<i>Subtotal</i>	(1,454,500)	
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)	
Total General Fund Non-Departmental Transfers	\$ (5,719,300)	
<i>To:</i>		
Corrections	\$ 50,000	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	50,000	
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	750,200	Transferred from Prisoner Medical Reserve
<i>Subtotal</i>	750,200	
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	7,900	Transferred from Court Reporters Reserve
<i>Subtotal</i>	7,900	
Total General Fund Transfers From Non-Departmental Reserves	\$ 5,719,300	

NON-DEPARTMENTAL BUDGET TRANSFERS

As of 7/31/2013

Police Services District Fund Departmental/Non-Departmental Transfers	Amount	Description
<i>From:</i>		
Prisoner Medical Reserve	\$ (48,300)	Transferred to Police Services
<i>Subtotal</i>	(48,300)	
Indigent Defense Reserve	(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)	
Total Police Services District Fund Non-Departmental Transfers	\$ (109,350)	
<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	
Total Police Services District Fund Transfers From Non-Departmental Reserves	\$ 109,350	

INTER-FUND TRANSFERS - ALL FUNDS

As of 7/31/2013

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)	2,247,209		385,400	159,565	2,319,180			3,600	127,362	86,620	35,500									5,364,436
Capital Vehicle/Fleet Equipment (305)	1,823,865	60,307	337,861	4,001,004	279,104		23,414											39,861	80,870	6,646,286
Miscellaneous Grants (200-250G)	131,385																			131,385
Renewal & Extension - Airport (523)														35,000						35,000
Renewal & Extension - Stormwater (591)														19,208,176						19,208,176
Renewal & Extension - Water & Sewer (504)																81,242,819				81,242,819
Renewal & Extension - Solid Waste (596)																	260,000			260,000
Total	68,245,649	60,307	723,261	4,160,569	2,598,284	2,520	23,414	3,600	127,362	86,620	35,500	27,325	230,976	35,000	19,208,176	81,407,819	260,000	39,861	80,870	177,357,113

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				96,250				126,095
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)	1,613,252																			1,613,252
Capital Projects (300-318)	1,310,359		101,722	4,176	244,521				5,646	50,160	13,200									1,729,784
Capital Vehicle/Fleet Equipment (305)	997,915	14,172	197,085	2,420,932	162,811		2,874											23,252	47,174	3,866,215
Miscellaneous Grants (200-250G)	37,288																			37,288
Renewal & Extension - Airport (523)														20,416						20,416
Renewal & Extension - Stormwater (591)														11,204,769						11,204,769
Renewal & Extension - Water & Sewer (504)																47,391,644				47,391,644
Renewal & Extension - Solid Waste (596)																	43,750			43,750
Total	61,252,606	14,172	298,807	2,425,108	407,332	2,520	2,874	-	5,646	50,160	13,200	27,325	230,976	20,416	11,204,769	47,487,894	43,750	23,252	47,174	123,557,981

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 7/31/2013

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
General Fund (001)				
Taxes	\$ 204,749,308	\$ 204,679,833	\$ (69,475)	GCID 20130499 Mid year adjustment (\$69,475).
Intergovernmental	3,097,585	3,197,725	100,140	GCID 20130499 Mid year adjustment \$100,140.
Charges for Services	26,651,171	26,799,971	148,800	GCID 20130499 Mid year adjustment \$148,800.
Contributions and Donations	30,000	34,597	4,597	GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.
Miscellaneous Revenue	1,490,450	1,919,786	429,336	GCID 20130499 Mid year adjustment \$429,336.
Use of Fund Balance	42,636,693	43,915,080	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	
2003 General Obligation Bond Debt Fund (951)				
Taxes	5,683,063	5,718,349	35,286	GCID 20130499 Mid year adjustment \$35,286.
Other Financing Sources	35,286	-	(35,286)	GCID 20130499 Mid year adjustment (\$35,286).
<i>Subtotal</i>			-	
Development and Enforcement Services District Fund (104)				
Licenses and Permits	2,381,824	3,114,948	733,124	GCID 20130499 Mid year adjustment \$733,124.
Charges for Services	336,730	336,961	231	GCID 20130499 Mid year adjustment \$231.
Miscellaneous	-	3,170	3,170	GCID 20130499 Mid year adjustment \$3,170.
Other Financing Sources	677,996	818,387	140,391	GCID 20130499 Mid year adjustment \$140,391.
<i>Subtotal</i>			876,916	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Fire and Emergency Medical Services District Fund (102)				
Miscellaneous	35,400	85,157	49,757	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 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>			1,297,670	
Police Services District Fund (106)				
Taxes	46,847,668	46,814,098	(33,570)	GCID 20130499 Mid year adjustment (\$33,570).
Charges for Services	921,463	928,852	7,389	GCID 20130499 Mid year adjustment \$7,389.
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	
Recreation Fund (105)				
Taxes	23,356,746	23,703,528	346,782	GCID 20130499 Mid year adjustment \$346,782.
Charges for Services	3,935,559	3,772,050	(163,509)	GCID 20130499 Mid year adjustment (\$163,509).
Miscellaneous	1,849,471	1,871,034	21,563	GCID 20130499 Mid year adjustment \$21,563.
Other Financing Sources	346,782	-	(346,782)	GCID 20130499 Mid year adjustment (\$346,782).
Use of Fund Balance	-	317,242	317,242	GCID 20130499 Mid year adjustment \$329,743. GCID 20130026 approval to execute 90 day job vacancy (\$26,691). OPEB-DB Adjustment FY 2013 \$14,190.
<i>Subtotal</i>			175,296	
Street Lighting Fund (002)				
Charges for Services	6,961,294	6,961,825	531	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$531.
Use of Fund Balance	456,046	455,995	(51)	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 (\$51).
<i>Subtotal</i>			480	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Authority Imaging Fund (020)				
Charges for Services	832,275	707,275	(125,000)	GCID 20130499 Mid year adjustment (\$125,000).
Use of Fund Balance	1,132,199	1,257,199	125,000	GCID 20130499 Mid year adjustment \$125,000.
<i>Subtotal</i>			-	
Corrections Inmate Fund (085)				
Miscellaneous	6,122	6,508	386	GCID 20130499 Mid year adjustment \$386.
Use of Fund Balance	19,772	19,386	(386)	GCID 20130499 Mid year adjustment (\$386).
<i>Subtotal</i>			-	
Crime Victims Assistance Fund (075)				
Miscellaneous	-	1,280	1,280	GCID 20130499 Mid year adjustment \$1,280.
Use of Fund Balance	298,929	243,094	(55,835)	GCID 20130499 Mid year adjustment (\$55,835).
<i>Subtotal</i>			(54,555)	
District Attorney Federal Asset Sharing Fund (080)				
Fines and Forfeitures	-	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	
E-911 Fund (095)				
Miscellaneous	-	4,400	4,400	GCID 20130499 Mid year adjustment \$4,400.
Use of Fund Balance	2,084,029	2,704,525	620,496	GCID 20130026 approval to execute 90 day job vacancy (\$313,189). 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>			624,896	
Juvenile Court Supervision Fund (030)				
Charges for Services	67,834	67,849	15	GCID 20130499 Mid year adjustment \$15.
Investment Income	15	-	(15)	GCID 20130499 Mid year adjustment (\$15).
<i>Subtotal</i>			-	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Police Special Justice Fund (070)				
Fines and Forfeitures	-	182,686	182,686	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$182,686.
Use of Fund Balance	1,224,550	1,264,819	40,269	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$85,964). GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233.
<i>Subtotal</i>			222,955	
Police Special Treasury Fund (071)				
Use of Fund Balance	695	71,677	70,982	GCID 20130499 Mid year adjustment \$70,982.
<i>Subtotal</i>			70,982	
Police Special State Fund (072)				
Fines and Forfeitures	-	215,829	215,829	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$215,829.
Miscellaneous	-	814	814	GCID 20130499 Mid year adjustment \$814.
Use of Fund Balance	1,159,009	1,077,218	(81,791)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$215,829). GCID 20130499 Mid year adjustment \$134,038.
<i>Subtotal</i>			134,852	
Sheriff Special Justice Fund (065)				
Fines and Forfeitures	-	51,274	51,274	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$51,274.
Use of Fund Balance	149,710	199,710	50,000	GCID 20130499 Mid year adjustment \$50,000.
<i>Subtotal</i>			101,274	
Sheriff Special Treasury Fund (066)				
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	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Tourism Fund (050)				
Use of Fund Balance	460,066	547,246	87,180	GCID 20130499 Mid year adjustment \$87,180.
<i>Subtotal</i>			87,180	
Airport Operating Fund (520)				
Miscellaneous-Rents	741,250	697,192	(44,058)	GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to lease agreement for Gwinnett Aero to execute any and all documents (\$45,061). GCID 20130499 Mid year adjustment \$1,003.
Use of Net Position	-	8,373	8,373	GCID 20130195 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents \$9,376. GCID 20130499 Mid year adjustment (\$1,003).
<i>Subtotal</i>			(35,685)	
Local Transit Operating Fund (515)				
Charges for Services	4,221,568	4,201,568	(20,000)	GCID 20130499 Mid year adjustment (\$20,000).
Miscellaneous	26,375	26,836	461	GCID 20130499 Mid year adjustment \$461.
Other Financing Sources	2,765,574	2,785,574	20,000	GCID 20130499 Mid year adjustment \$20,000.
Use of Net Position	750,000	744,206	(5,794)	GCID 20130499 Mid year adjustment (\$5,794).
<i>Subtotal</i>			(5,333)	
Solid Waste Operating Fund (595)				
Miscellaneous	1,050	1,542	492	GCID 20130499 Mid year adjustment \$492.
<i>Subtotal</i>			492	
Stormwater Operating Fund (590)				
Miscellaneous	17,000	19,014	2,014	GCID 20130499 Mid year adjustment \$2,014.
<i>Subtotal</i>			2,014	
Water and Sewer Operating Fund (515)				
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	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Administrative Support Fund (515)				
Charges for Services	49,727,737	49,719,965	(7,772)	GCID 20130499 Mid year adjustment (\$7,772).
Miscellaneous	1,555,049	1,605,309	50,260	GCID 20130499 Mid year adjustment \$50,260.
<i>Subtotal</i>			42,488	
Auto Liability Fund (606)				
Use of Net Position	48,454	998,454	950,000	GCID 20130499 Mid year adjustment \$950,000.
<i>Subtotal</i>			950,000	
Fleet Management Fund (610)				
Charges for Services	5,807,286	5,805,953	(1,333)	GCID 20130499 Mid year adjustment (\$5,333). GCID 20130497 approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000.
Miscellaneous	298,000	349,463	51,463	GCID 20130499 Mid year adjustment \$51,463.
<i>Subtotal</i>			50,130	
Group Self-Insurance Fund (605)				
Charges for Services	36,170,535	35,423,677	(746,858)	GCID 20130499 Mid year adjustment (\$746,858).
Miscellaneous	-	100,000	100,000	GCID 20130499 Mid year adjustment \$100,000.
Other Financing Sources	-	24,722	24,722	GCID 20130499 Mid year adjustment \$24,722.
Use of Net Position	5,300,282	6,824,440	1,524,158	GCID 20130499 Mid year adjustment \$1,524,158.
<i>Subtotal</i>			902,022	
Risk Management Fund (602)				
Miscellaneous	-	18,654	18,654	GCID 20130499 Mid year adjustment \$18,654.
Other Financing Sources	-	1,855	1,855	GCID 20130499 Mid year adjustment \$1,855.
Use of Net Position	2,258,825	2,218,742	(40,083)	GCID 20130499 Mid year adjustment (\$40,083).
<i>Subtotal</i>			(19,574)	
Total Revenue Budget Adjustments			\$ 8,889,516	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 7/31/2013

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
General Fund (001)				
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	13,486,681	157,678	\$50,000 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	71,960,115	750,200	\$750,200 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.

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Solicitor General	3,608,983	3,708,842	99,859	\$7,900 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment \$91,959.
Compensation Reserve	579,265	429,265	(150,000)	GCID 20130499 Mid year adjustment (\$150,000).
Contingency	1,510,027	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	1,196,800	(803,200)	See Non-departmental Budget Transfers Schedule for detail (\$803,200).
Other Post-Employment Benefit Reserve	-	10,769	10,769	OPEB-DB adjustments FY 2013 \$10,769.
Pension Reserve	-	17,678	17,678	OPEB-DB adjustments FY 2013 \$17,678.
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	545,500	(1,454,500)	See Non-departmental Budget Transfers Schedule for detail (\$1,454,500).
Court Interpreters Reserve	565,000	236,200	(328,800)	See Non-departmental Budget Transfers Schedule for detail (\$328,800).
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	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Development and Enforcement Services District Fund (104)				
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	
Fire and Emergency Medical Services District Fund (102)				
Fire and Emergency Services	81,767,134	81,703,528	(63,606)	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 (\$7,615). OPEB-DB adjustments FY 2013 (\$73,755).
Non-Departmental	2,715,000	2,796,370	81,370	GCID 20130026 approval to execute 90 day job vacancy \$7,615. 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>			1,297,670	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Police Services District Fund (106)				
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	81,537,387	(212,076)	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 \$15,260. 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	4,995,270	(15,366)	See Non-departmental Budget Transfers Schedule for detail (\$109,350). GCID 20130026 approval to execute 90 day job vacancy \$6,608. 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	
Recreation Fund (105)				
Community Services	27,944,567	29,581,962	1,637,395	GCID 20130026 approval to execute 90 day job vacancy (\$154,108). GCID 20130499 Mid year adjustment \$1,791,503.
Non-Departmental	-	14,190	14,190	OPEB-DB adjustments FY 2013 \$14,190.
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>			175,296	
Street Lighting Fund (002)				
Transportation	7,421,840	7,422,320	480	GCID 20130281 approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$480.
<i>Subtotal</i>			480	
Crime Victims Assistance Fund (075)				
District Attorney	433,311	445,066	11,755	GCID 20130499 Mid year adjustment \$11,755.
Solicitor General	742,172	675,862	(66,310)	GCID 20130499 Mid year adjustment (\$66,310).
<i>Subtotal</i>			(54,555)	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
District Attorney Federal Asset Sharing (080)				
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	
E-911 Fund (095)				
Police Services	13,725,460	13,414,012	(311,448)	GCID 20130026 approval to execute 90 day job vacancy (\$325,448). GCID 20130499 Mid year adjustment \$14,000.
Non-Departmental	2,500,000	3,436,344	936,344	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 \$12,259. OPEB-DB adjustments FY 2013 \$24,085.
<i>Subtotal</i>			624,896	
Police Special Justice Fund (070)				
Police Special Investigation Operations	1,224,550	1,447,505	222,955	GCID 20130260 approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$222,955.
<i>Subtotal</i>			222,955	
Police Special Treasury Fund (071)				
Police Services	695	71,677	70,982	GCID 20130499 Mid year adjustment \$70,982.
<i>Subtotal</i>			70,982	
Police Special State Fund (072)				
Police Services	1,159,009	1,293,861	134,852	GCID 20130499 Mid year adjustment \$134,852.
<i>Subtotal</i>			134,852	
Sheriff Special Justice Fund (065)				
Sheriff Special Operations	150,000	251,274	101,274	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$51,274. GCID 20130499 Mid year adjustment \$50,000.
<i>Subtotal</i>			101,274	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Sheriff Special Treasury Fund (066)				
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	
Stadium Fund (055)				
Financial Services	63,962	39,030	(24,932)	GCID 20130499 Mid year adjustment (\$24,932).
Contributions to Fund Balance	-	24,932	24,932	GCID 20130499 Mid year adjustment \$24,932.
<i>Subtotal</i>			-	
Tourism Fund (050)				
Tourism	2,134,407	2,221,587	87,180	GCID 20130499 Mid year adjustment \$87,180.
<i>Subtotal</i>			87,180	
Airport Operating Fund (520)				
Working Capital Reserve	35,685	-	(35,685)	GCID 20130499 approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685).
<i>Subtotal</i>			(35,685)	
Local Transit Operating Fund (515)				
Transportation	7,693,126	7,687,793	(5,333)	GCID 20130499 Mid year adjustment (\$5,333).
<i>Subtotal</i>			(5,333)	
Solid Waste Fund (595)				
Support Services	1,823,484	1,973,534	150,050	GCID 20130026 approval to execute 90 day job vacancy (\$34,950). GCID 20130499 Mid year adjustment \$185,000
Non-Departmental	-	4,614	4,614	GCID 20130026 approval to execute 90 day job vacancy \$914. OPEB-DB adjustments FY 2013 \$3,700.
Working Capital Reserve	1,230,438	1,076,266	(154,172)	GCID 20130026 approval to execute 90 day job vacancy \$34,036. GCID 20130499 Mid year adjustment (\$184,508). OPEB-DB adjustments FY 2013 (\$3,700).
<i>Subtotal</i>			492	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Stormwater Fund (590)				
Planning and Development	419,749	471,181	51,432	GCID 20130499 Mid year adjustment \$51,432.
Water Resources	29,779,881	29,569,587	(210,294)	GCID 20130026 approval to execute 90 day job vacancy (\$158,862). GCID 20130499 Mid year adjustment (\$51,432).
Non-Departmental	75,000	87,091	12,091	GCID 20130026 approval to execute 90 day job vacancy \$966. OPEB-DB adjustments FY 2013 \$11,125.
Working Capital Reserve	73,147	221,932	148,785	GCID 20130026 approval to execute 90 day job vacancy \$133,972. GCID 20130499 Mid year adjustment \$2,014. OPEB-DB adjustments FY 2013 \$12,799.
<i>Subtotal</i>			2,014	
Water and Sewer (501)				
Water Resources	291,487,665	290,552,913	(934,752)	GCID 20130026 approval to execute 90 day job vacancy (\$934,752).
Non-Departmental	100,000	233,486	133,486	GCID 20130026 approval to execute 90 day job vacancy \$10,910. OPEB-DB adjustments FY 2013 \$122,576.
Working Capital Reserve	2,227,353	3,047,176	819,823	GCID 20130026 approval to execute 90 day job vacancy \$923,842. GCID 20130499 Mid year adjustment \$18,557. OPEB-DB adjustments FY 2013 (\$122,576).
<i>Subtotal</i>			18,557	
Administrative Support Fund (665)				
County Administration	4,187,203	4,148,406	(38,797)	GCID 20130026 approval to execute 90 day job vacancy (\$38,797).
Financial Services	7,342,764	7,277,685	(65,079)	GCID 20130026 approval to execute 90 day job vacancy (\$65,079).
Human Resources	2,885,770	2,753,483	(132,287)	GCID 20130026 approval to execute 90 day job vacancy (\$132,287).
Information Technology	23,817,744	23,666,509	(151,235)	GCID 20130026 approval to execute 90 day job vacancy (\$393,875). 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	975,766	60,766	GCID 20130026 approval to execute 90 day job vacancy \$13,662. OPEB-DB adjustments FY 2013 \$47,104.
Working Capital Reserve	1,458,591	2,060,501	601,910	GCID 20130026 approval to execute 90 day job vacancy \$699,166. GCID 20130499 Mid year adjustment (\$50,152). OPEB-DB adjustments FY 2013 (\$47,104).
<i>Subtotal</i>			42,488	

Department/Fund	2013 Adopted Budget - Jan	2013 Current Annual Budget - July	Difference (Adjustments YTD)	Description
Auto Liability Fund (606)				
Financial Services	1,050,726	2,000,726	950,000	Mid year adjustment \$950,000.
<i>Subtotal</i>			950,000	
Fleet Management (610)				
Support Services	5,817,747	5,795,695	(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	
Group Self-Insurance Fund (605)				
Human Resources	41,579,882	42,481,904	902,022	Mid year adjustment \$902,022.
<i>Subtotal</i>			902,022	
Risk Management Fund (605)				
Financial Services	6,632,519	6,612,945	(19,574)	GCID 20130026 approval to execute 90 day job vacancy (\$19,574).
<i>Subtotal</i>			(19,574)	
Total Appropriation Budget Adjustments			\$ 8,889,516	

7/11/13 through 8/14/13
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 October 2013
BL058-13	Road Patching and Repair of Utility Cuts on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$300,000	7/9/2013	Anticipated to BOC Agenda 8/20/2013
BL059-13	Killian Hill Road at Arcado Road Intersection Improvements and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512	7/11/2013	Anticipated to BOC Agenda 8/20/2013
BL061-13	Old Peachtree Road Water Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$550,000	7/31/2013	Anticipated to BOC September 2013
BL062-13	Air Traffic Control Tower Improvements Project	DOT	523 Airport Renewal & Extension Fund	\$265,000	7/25/2013	Anticipated to BOC Agenda 9/17/2013
BL063-13	SR 124 (Jackson Street) and SR 20 (Webb Gin House Road) Road Improvement Projects	DOT	318 2009 SPLOST Fund	\$200,000	7/18/2013	Anticipated to BOC Agenda 8/20/2013
BL064-13	SR 317 (Satellite Boulevard) and SR 378 (I-85 North) Road Improvement Projects	DOT	318 2009 SPLOST Fund	\$200,000	7/18/2013	Anticipated to BOC Agenda 8/20/2013
BL065-13	SR 13 (South Scales Road) and SR 13 (South Lee Street) Road Improvement Projects	DOT	318 2009 SPLOST Fund	\$200,000	7/18/2013	Anticipated to BOC Agenda 8/20/2013
BL066-13	Replacement of Parts on 39 Air Handler Units	Sheriff	300-304 Capital Project Fund	\$200,000	7/19/2013	Anticipated to BOC Agenda 8/20/2013
BL067-13	Purchase of Liquid Cationic Polymer on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$150,000	7/25/2013	Anticipated to BOC Agenda 9/3/2013
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 Agenda 9/17/2013
BL069-13	Purchase of Supplemental Equipment for Short Barreled Rifles	Police	001 General Fund 070 Police Special Justice Fund	\$125,000	7/25/2013	Anticipated to BOC September 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 October 2013
BL071-13	Bethesda Softball Complex Renovation	DOCS	318 2009 SPLOST Fund	\$380,000	8/19/2013	Anticipated to BOC September 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 October 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 October 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 October 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 10/1/2013
BL076-13	F. Wayne Hill Water Resources Center Nutrient Recovery Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$17,500,000	9/3/2013	Anticipated to BOC October 2013

7/11/13 through 8/14/13
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
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 October 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 10/1/2013
BL079-13	Aircraft Washrack Project	DOT	523 Airport Renewal & Extension Fund	\$160,000	8/29/2013	Anticipated to BOC Agenda 10/1/2013
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
RP005-13	Provision of an Enterprise Content Management System	ITS	300-304 Capital Project Fund	\$956,100	5/7/2013	Anticipated to BOC September 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 September 2013
RP010-13	Provide a Dental Program for Active Employees and Retirees	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$3,400,000	7/3/2013	Anticipated to BOC Agenda 9/3/2013
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 8/20/2013
RP012-13	Provision of Online and Toll-Free Court Payment Services on an Annual Contract	Recorder's Court	No Cost to County	No Cost to County	7/17/2013	Anticipated to BOC Agenda 9/3/2013
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 Agenda 10/01/13
RP014-13	Provision of On-Demand Wastewater Pump and Hauling Services on an Annual Contract	DWR	501 Water & Sewer Operating Fund	\$500,000	8/6/2013	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 September 2013
RP016-13	Purchase and Installation of a Symantec Endpoint Management Solution	ITS	Various	\$334,648	8/14/2013	Anticipated to BOC September 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

GWINNETT COUNTY, GEORGIA

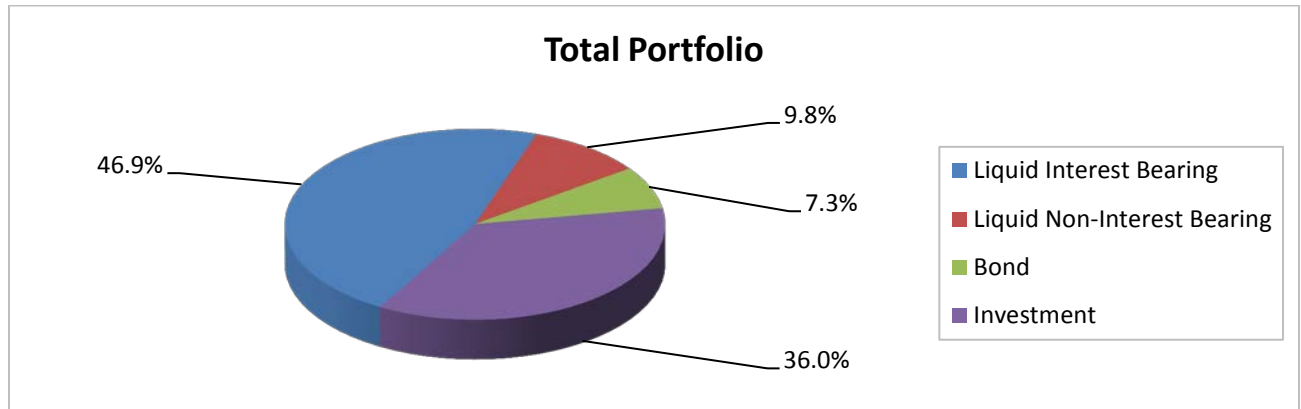
Investment Update as of June 30, 2013

Page 1

Financial Position as of June 30th

As of the report date, the County is managing \$917.5 million in cash and investments representing the Total Portfolio. The total includes assets in both the operating and capital funds managed by staff in Financial Services. For reporting purposes, the Total Portfolio is divided into three (3) sub-portfolios: Liquidity, Bond and Investment. The nominal values at June 30 were:

Liquidity Portfolio	
Interest Bearing	\$430,356,740
Non-Interest Bearing	90,293,897
Bond Portfolio	66,677,990
Investment Portfolio	330,205,234
Total	\$917,533,861



Liquidity Portfolio

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

06/30/13	%	\$	Average Yield
Interest Bearing	0.30%	1,533,610	0.1177%
State GA1	72.51%	377,523,597	0.1150%
Checking	17.35%	90,336,930	
Certificates of Deposit	9.84%	51,256,500	0.5919%
Total*	100.00%	520,650,637	0.1720%

*Excludes Non-interest bearing from the yield calculation.

GWINNETT COUNTY, GEORGIA

Investment Update as of June 30, 2013

Page 2

At June 30, the weighted average coupon (WAC) calculated on the Liquidity Portfolio, which excludes non-interest bearing deposit balances at Wells Fargo, was .1720% compared to .2821% at June 30, 2012. This WAC is benchmarked against two indices: S&P GIP Government Index and the State Local Government Investment Pool (GA1) + 10 basis points. As of June 30, the average return in excess of these two benchmarks equaled \$1,476,379 on an annualized basis.

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

At June 30, 2013, bank deposits held by EverBank, United Community Bank (UCB), Flagstar Bank and Wells Fargo Bank (WF) totaled \$91,870,540. In accordance with State law, bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total value of \$250,000 or investment securities are pledged as collateral and held by custodians. At June 30, 2013, bank deposits totaling \$91,293,126 required pledged collateral of \$100,422,439. Investment securities held by two custodians as collateral exceeded the target balance by \$6,596,921 and totaled \$107,019,360.

Bond Portfolio

Balances in the Bond Portfolio increased slightly from \$63,934,695 at June 30, 2012 to \$66,677,990 at June 30, 2013 due to increased monthly sinking fund deposits. The Bond Portfolio represented 7.27% of the Total Portfolio at June 30, 2013. Bond Portfolio funds are invested in GA1 and the Bank of New York Mellon serves as bond custodian. The investment of these funds is designated by bond covenants.

Investment Portfolio

The nominal value of Investment Securities increased from \$298,574,189 at June 30, 2012 to \$330,205,234 at June 30, 2013. As financial institutions discontinued offering CDAR's as investment options, excess cash balances maintained with those banks were invested in short term, fixed income investment securities.

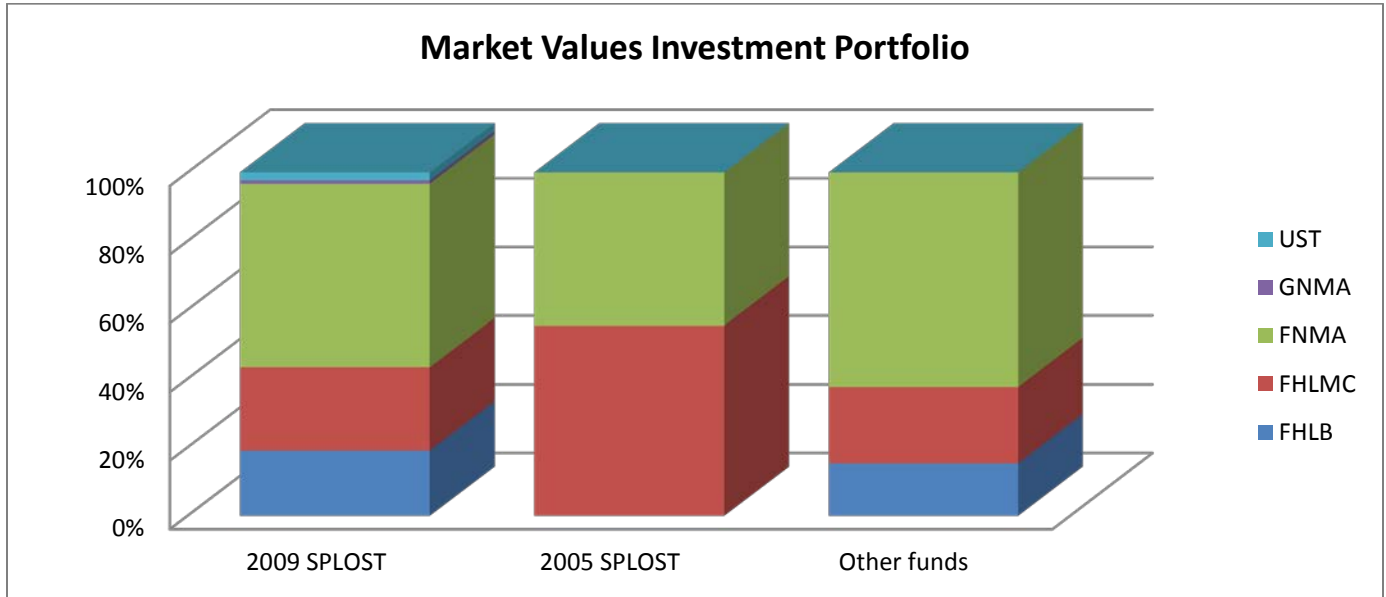
Investment securities held for Operating funds, 2005 SPLOST fund and 2009 SPLOST fund represented 35.99% of the Total Portfolio at June 30, 2013 compared to 35.37% at June 30, 2012. Operating funds, for investment purposes, include General Fund, E-911, Solid Waste, Risk Management, Workers' Compensation, Automotive Liability, Loganville EMS and Other Capital Projects Fund.

For the six months ended June 30, 2013, bank and investment income earned among all funds totaled \$1,488,317, and of this total, sales tax funds earned \$785,647. For the six months ended June 30, 2012, bank and investment income for all funds totaled \$2,727,832 which included sales tax income of \$1,509,562.

GWINNETT COUNTY, GEORGIA

Investment Update as of June 30, 2013

Page 3



At June 30, 2013, the market value of the Investment Portfolio totaled \$327.2 million and included internally managed funds and a portion of the 2005 and 2009 Sales Tax Portfolios managed by Atlanta Capital with a total market value of \$82.5 million.

Portfolio	Market Value	Yield to Maturity
Operating – Internally Managed	\$110,005,957	1.5%
2009 Sales Tax – Internally Managed	134,704,259	1.4%
2005 Sales Tax - ACM	1,081,818	0.5%
2009 Sales Tax - ACM	81,408,022	1.0%
Total	\$327,200,056	

State of Georgia (GA1)

As of the report date, the County has liquidity funds totaling \$377,523,597 and bond funds totaling \$66,677,990 representing a total of \$444.2 million invested with the State Local Government Investment Pool (GA1) managed by the State Office of Treasury and Fiscal Services (OTFS). Gwinnett’s share of this pool accounts for only 4.50% of the \$9.9 billion managed by OTFS. The current yield at June 30, 2013 was .1150%, compared to .1462% at June 30, 2012.

GWINNETT COUNTY, GEORGIA

Investment Update as of June 30, 2013

Page 4

Future Actions

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

