



gwinnettcounty

Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**September 30, 2012** (unaudited)



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**M E M O R A N D U M**

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

**FROM:** Aaron J. Bovos  
Deputy County Administrator/CFO

Maria B. Woods  
Director of Financial Services

**DATE:** October 16, 2012

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

This report, which includes unaudited information for the fiscal year through September 2012, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding the status of budgeted and actual revenues and expenditures/expenses.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 7
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Inter-fund Transfers – All Funds Schedule	Page 41
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## Executive Summary

The Tax Assessor's office mailed Annual Notices of Current Assessment to all properties in the County on April 6, 2012. During the 45 day appeal period, taxpayers filed over 26,000 commercial and residential property tax appeals; this is an 18% decrease from the 32,000 filed last year. To date, 89% of the appeals have been settled, with 2,814 appeals or approximately \$172 million of the tax digest value still under dispute. The Tax Digest was submitted to the Georgia Department of Revenue on July 23, 2012 and was approved as submitted.

Real and Personal Property Tax bills were created and mailed on or before August 15, 2012 and were due October 15, 2012. The County budgets property tax revenues more than one year in advance of when the digest is submitted to the state. As a result, the County has historically budgeted property taxes conservatively to incorporate both estimated fluctuations in the digest and collection rate assumptions. Current estimates show property taxes will end the year approximately \$8 million above budget for the General Fund and very close to budget for the Recreation and Debt Service funds.

In the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains the activities of all central support departments: Information Technology Services; Support Services; Human Resources; Law; Financial Services, with the exception of the Tax Assessor; and County Administration, with the exception of the County Clerk and Board of Commissioners. These activities are funded primarily by charges to all other funds receiving benefits based on a county-wide central services cost allocation plan. In addition to having a new fund included in the monthly report, this change in operation can be financially observed in the General Fund and is also discussed in that section.

One initiative to balance the 2012 budget was the continuation of the 90-day job vacancy program with a budgeted savings of \$1,604,959 in the General Fund, which is reflected as Vacancy Reserve on page 7. Budget adjustments made through September resulted in savings of almost \$7.4 million in all funds, of which approximately \$3.6 million was in the General Fund. Savings beyond the budgeted amount result in a decrease in the use of fund balance.

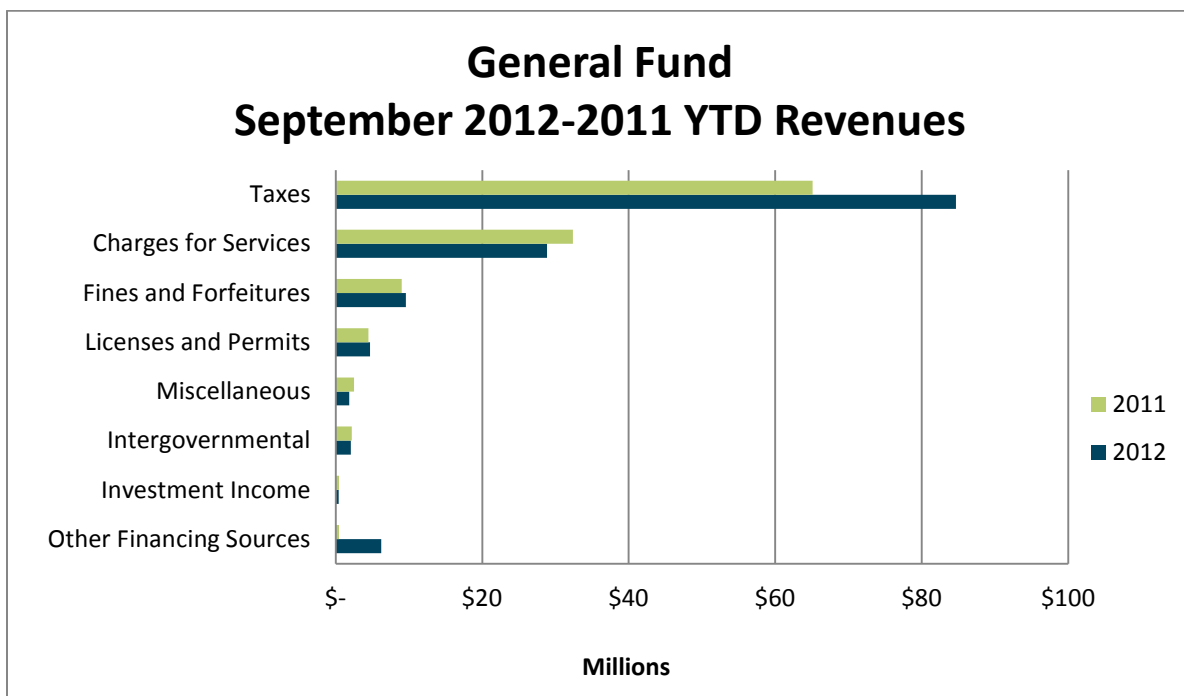
Investment income is based on cash balances, interest rates, market conditions, timing of cash inflows/outflows, and available investment products. As these variables are not predictable, variances will occur between budgeted and actual investment income earned. Safe and secure investments are made when opportunities are presented which may be different than anticipated when the budget was created. Investment decisions are made based upon market opportunities available at any point in time to ensure all potential investment income is earned. In contrast, the budgeted estimates are made at specific points in time. As a result, a number of funds show unusual variances in investment income.

All departments submitted their Fiscal Year 2013 Annual Operating and Capital Budgets on or before July 27th. From September 5<sup>th</sup> through September 11<sup>th</sup>, departments presented their Business Plans to the Chairman and the Citizens' Review Team for consideration. The presentations by departments have been recorded and can be viewed on the County's website

on the [Budget Review Meetings webpage](#). With input from the Citizen Review Team, the Chairman is drafting a Proposed Budget and will present it to the Board of Commissioners in a public hearing prior to December 1<sup>st</sup>, as required by County Ordinance.

## General Fund

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. Total General Fund revenues through September 2012 when compared to September 2011 are up by \$21.8 million. Expenditures are down by \$8.2 million which is primarily a result of the formation of the Administrative Support Fund, as discussed in the Executive Summary.

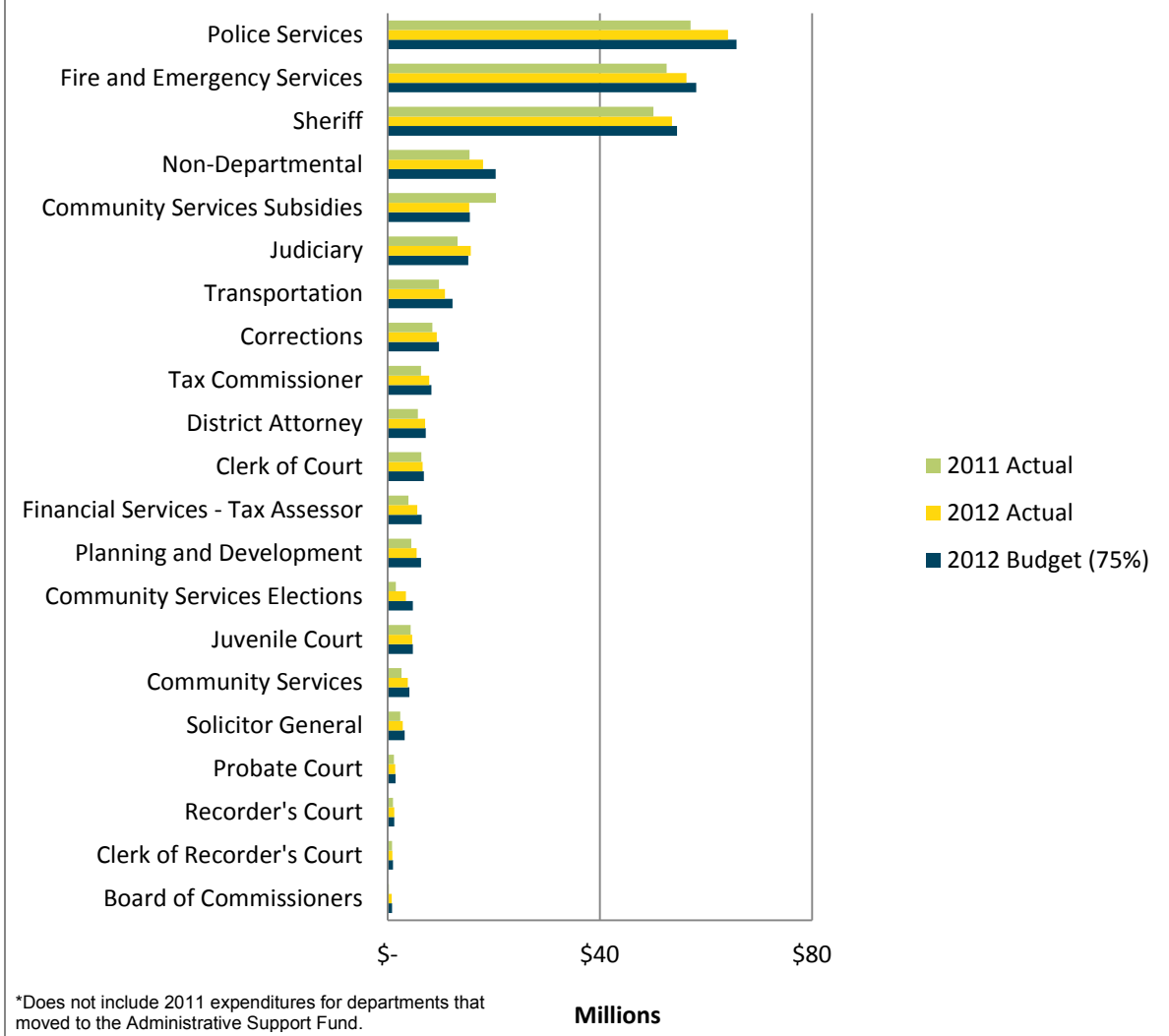


The graph above shows Tax revenues are up approximately \$19.6 million from the same period in 2011. This increase is primarily attributable to property tax bills being distributed one month earlier this year compared to last year.

Charges for Services revenues are down approximately \$3.5 million from the same period in 2011. This decrease is primarily due to indirect cost charges that were received in the General Fund in 2011, but are now received in the Administrative Support Fund.

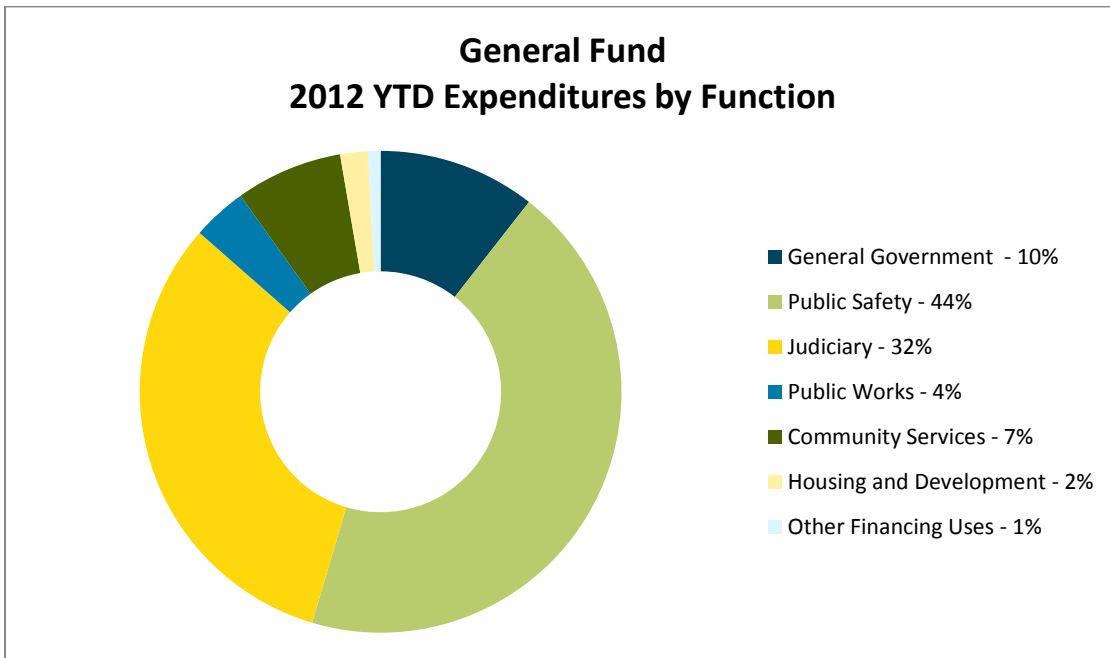
Other Financing Sources are up nearly \$5.8 million primarily due to a one-time transfer from the Capital Vehicle Replacement Fund as part of the plan to balance the budget. The funding for the transfer was made available by reducing the County’s fleet size and keeping vehicles longer.

### General Fund Budget vs. Actual by Department September 2012-2011 YTD Expenditures



As illustrated in the graph above, most departments are currently operating at or below budgeted appropriations.

Judiciary is the only department reporting expenditures that are slightly over budget based on the percentage of the fiscal year that has lapsed. Budget is transferred at the beginning of each quarter to cover expenditures for indigent defense, court interpreters, and court reporters, resulting in a higher percentage of actual to budget usage. Expenditures are anticipated to end the year slightly under budget.



Public Safety and Judiciary expenditures account for 76% of the General Fund total expenditures through the month of September 2012.

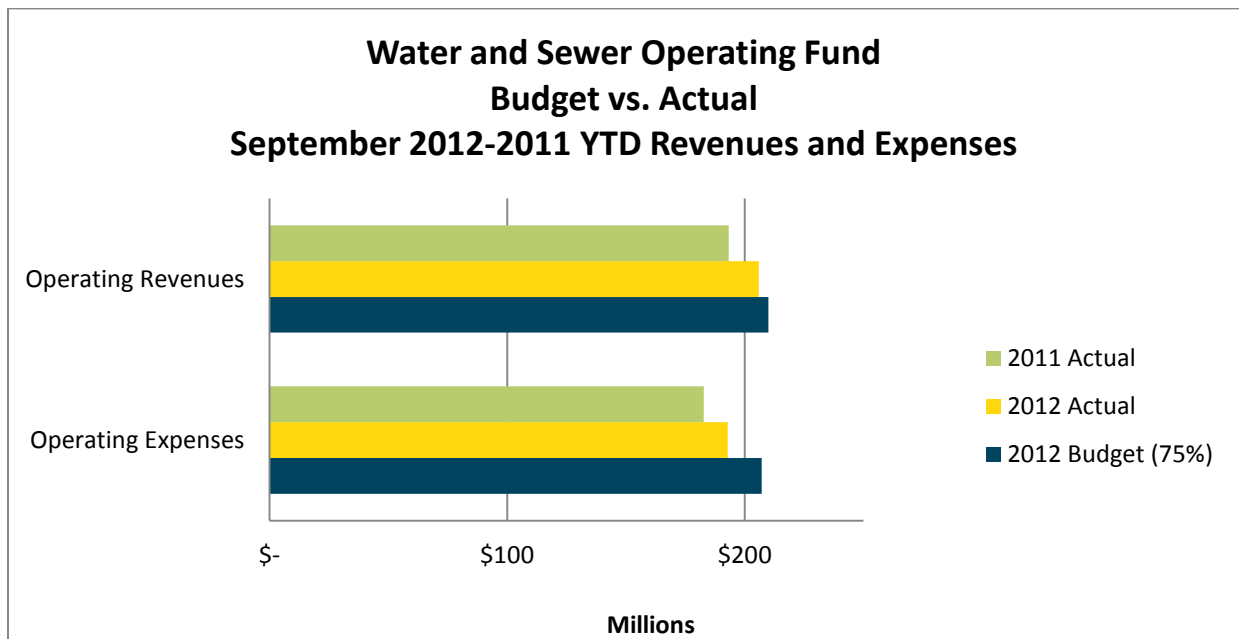
## Other Funds

Due to the timing of revenue streams, the Street Lighting Fund (page 13) and the Stormwater Fund (page 32) temporarily reflect negative fund balance/net assets. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

The budget for Other Financing Sources and Uses in the 2003 General Obligation Bond Debt Service Fund (page 9) was adjusted in anticipation of recording the General Obligation Bond Refunding that occurred in early October.

## Water and Sewer Operating Fund (501)

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



Total year-to-date Water and Sewer Fund revenues are up when compared to 2011 by \$12.7 million. The increase in revenue is driven mainly by increases in:

- Retail Sewer revenue - \$6.2 million
- System Development Charge revenue - \$3.6 million
- Retail Water revenue - \$2.2 million
- Sales Tax Refund revenue - \$966,000

Water and Sewerage year-to-date operating expenses are up approximately \$10.1 million compared to 2011 and can be summarized as:

**Increases**

- Transfers to the Renewal and Extension capital fund - \$6.6 million
- Debt Service - \$3.2 million
- Capacity & Use - \$1.6 million
- Chemicals - \$870,000
- Contributions to Internal Service Funds - \$283,000

**Decreases**

- Utilities - \$1.4 million
- Industrial Repair and Maintenance - \$747,000
- Bad Debt Expense - \$285,000
- License Support Agreements - \$241,000
- Road Services - \$112,000

Based on the percentage of the fiscal year that has lapsed, revenues are approximately \$4 million less than budget. Due to the proper accounting of revenues in the period earned, revenues lag one month and appear understated until year end by about \$8 million. Expenses are approximately \$14.3 million less than budget. This variance is due to job vacancies extending beyond 90 days and lower than expected demand during the summer months.

# YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	<b>\$ 171,849,640</b>	<b>\$ 171,849,640</b>	<b>\$ 171,849,640</b>	
<b>Revenues:</b>				
<b>Taxes</b>	\$ 294,480,644	\$ 297,641,321	\$ 84,687,633	28.45%
Insurance Premiums	26,849,330	26,849,330	-	0.00%
Licenses and Permits	7,410,808	7,662,308	4,697,678	61.31%
Intergovernmental	2,766,573	2,771,573	2,077,086	74.94%
Charges for Services	48,350,120	48,213,538	28,852,033	59.84%
Fines and Forfeitures	14,180,820	14,191,580	9,567,788	67.42%
Investment Income	153,483	303,483	403,931	133.10%
Contributions and Donations	30,000	31,000	58,469	188.61%
Miscellaneous	1,550,764	2,384,792	1,845,505	77.39%
Other Financing Sources	6,165,000	6,165,000	6,223,093	100.94%
<b>Total Revenues without Use of Fund Balance</b>	<b>401,937,542</b>	<b>406,213,925</b>	<b>138,413,216</b>	<b>34.07%</b>
<b>Use of Fund Balance</b>	-	3,839,194	-	0.00%
<b>Vacancy Reserve</b>	1,604,959	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 403,542,501</b>	<b>\$ 410,053,119</b>	<b>\$ 138,413,216</b>	<b>33.75%</b>
<b>Appropriations:</b>				
<b>Board of Commissioners</b>	\$ 1,063,475	\$ 1,093,115	\$ 775,836	70.97%
<b>Tax Assessor</b>	8,575,865	8,557,120	5,554,924	64.92%
<b>Tax Commissioner</b>	10,930,354	10,979,099	7,826,282	71.28%
<b>Transportation</b>	16,681,486	16,325,597	10,775,702	66.00%
<b>Planning and Development</b>	8,186,646	7,966,069	5,196,029	65.23%
Fire Planning and Development	427,729	407,338	269,044	66.05%
<b>Probation</b>	8,981	9,237	4,586	49.65%
<b>Police Services</b>	89,156,202	87,664,975	64,161,927	73.19%
<b>Corrections</b>	13,107,435	12,898,884	9,237,560	71.62%
<b>Fire and Emergency Services</b>	79,703,048	77,525,483	56,334,612	72.67%
<b>Community Services</b>	5,636,793	5,440,141	3,805,734	69.96%
<b>Community Services Subsidies:</b>				
Atlanta Regional Commission	763,800	816,100	612,075	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	787,581	787,667	466,143	59.18%
Library Subsidy	14,618,068	14,618,068	10,963,551	75.00%
Library Contingency	1,500,000	1,500,000	1,125,000	75.00%
Mental Health	768,297	768,297	576,223	75.00%
<b>Total Community Services Subsidies</b>	<b>20,589,033</b>	<b>20,641,419</b>	<b>15,358,845</b>	<b>74.41%</b>



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GENERAL FUND (001) continued

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Community Services - Elections	6,327,282	6,287,817	3,456,862	54.98%
Juvenile Court	5,764,141	6,315,580	4,605,662	72.93%
Sheriff	70,311,887	71,419,937	52,610,360	73.66%
Immigration Customs Enforcement	1,319,786	1,319,786	977,432	74.06%
Clerk of Court	9,064,900	9,062,200	6,561,201	72.40%
Judiciary	14,104,254	18,724,174	14,563,634	77.78%
Jury Operations	1,488,345	1,487,775	1,117,186	75.09%
Recorder's Court	1,568,289	1,652,410	1,232,428	74.58%
Probate Court	1,903,737	1,944,737	1,427,986	73.43%
District Attorney	9,595,420	9,596,633	7,063,371	73.60%
Solicitor General	4,261,655	4,277,195	2,860,129	66.87%
Clerk of Recorder's Court	1,343,846	1,340,396	891,671	66.52%
<b>Non-Departmental:</b>				
Compensation Reserve	1,000,000	1,000,000	-	0.00%
Contingency	1,000,000	913,901	-	0.00%
Contribution to Transit	3,200,000	3,200,000	2,400,000	75.00%
Grant Match	200,000	200,000	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Inmate Medical Reserve	1,700,000	444,484	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	1,033,446	1,119,545	932,954	83.33%
Other Miscellaneous	657,391	657,391	104,016	15.82%
Contribution to Crime Victim	110,194	110,194	82,645	75.00%
Contribution to Loganville EMS	-	820,000	820,000	100.00%
Other Post Employee Benefit Reserve	3,000,000	3,043,337	2,250,000	73.93%
Pauper Burials	90,000	90,000	61,200	68.00%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	200,000	200,000	-	0.00%
Indigent Defense Reserve	5,972,599	2,484,599	-	0.00%
Court Reporters Reserve	1,894,074	540,774	-	0.00%
Court Interpreters Reserve	564,208	156,137	-	0.00%
Other Governmental Agencies	-	10,335,640	10,335,640	100.00%
<b>Total Non-Departmental</b>	<b>22,421,912</b>	<b>27,116,002</b>	<b>17,986,455</b>	<b>66.33%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 403,542,501</b>	<b>\$ 410,053,119</b>	<b>\$ 294,655,458</b>	<b>71.86%</b>

Projected Fund Balance December 31

\$ 170,244,681

\$ 168,010,446

Fund Balance as of Report Date

\$ 15,607,398

Number of months available using fund balance

0.5

# YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 27,492,947	\$ 27,492,947	\$ 27,492,947	
<b>Revenues:</b>				
Taxes	\$ 5,441,552	\$ 5,441,552	\$ 1,285,446	23.62%
Intergovernmental	18,817	18,817	11,753	62.46%
Investment Income	22,249	24,785	24,466	98.71%
Other Financing Sources	-	25,117,311	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 1,321,665</u>	4.32%
<b>Appropriations:</b>				
Debt Service	\$ 5,226,679	\$ 5,526,276	\$ 5,240,119	94.82%
Other Financing Uses	-	24,817,714	-	0.00%
<b>Total Appropriations without Contribution to Fund Balance</b>	<u>5,226,679</u>	<u>30,343,990</u>	<u>5,240,119</u>	17.27%
Contribution to Fund Balance	255,939	258,475	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 5,482,618</u>	<u>\$ 30,602,465</u>	<u>\$ 5,240,119</u>	17.12%
<b>Projected Fund Balance December 31</b>	<u>\$ 27,748,886</u>	<u>\$ 27,751,422</u>		
<b>Fund Balance as of Report Date</b>			<u>\$ 23,574,493</u>	

# YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 10,150,883	\$ 10,150,883	\$ 10,150,883	
Revenues:				
Taxes	\$ 22,887,734	\$ 22,887,734	\$ 4,941,703	21.59%
Intergovernmental	52,810	52,810	48,962	92.71%
Charges for Services	4,064,567	4,064,567	3,153,368	77.58%
Investment Income	6,330	6,330	8,658	136.78%
Contributions and Donations	4,550	4,550	300	6.59%
Miscellaneous	1,689,062	1,699,178	1,435,911	84.51%
<b>TOTAL REVENUES</b>	<b>\$ 28,705,053</b>	<b>\$ 28,715,169</b>	<b>\$ 9,588,902</b>	<b>33.39%</b>
Appropriations:				
Community Services	\$ 28,511,528	\$ 28,281,375	\$ 19,347,211	68.41%
Support Services	128,992	128,992	90,179	69.91%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>28,640,520</b>	<b>28,410,367</b>	<b>19,437,390</b>	<b>68.42%</b>
Contribution to Fund Balance	64,533	304,802	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 28,705,053</b>	<b>\$ 28,715,169</b>	<b>\$ 19,437,390</b>	<b>67.69%</b>
Projected Fund Balance December 31	\$ 10,215,416	\$ 10,455,685		
Fund Balance as of Report Date			\$ 302,395	

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## LOGANVILLE EMS FUND (103)

The Loganville EMS Fund accounts for the costs associated with providing EMS services to the City of Loganville.

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Other Financing Sources	\$ -	\$ 820,000	\$ 820,000	100.00%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>100.00%</b>
Appropriations:				
Contribution to Fund Balance	\$ -	\$ 820,000	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 820,000</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ -	\$ 820,000		
Fund Balance as of Report Date			\$ 820,000	

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## SPEED HUMP FUND (003)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,081,744	\$ 1,081,744	\$ 1,081,744	
Revenues:				
Charges for Services	\$ 114,877	\$ 114,877	\$ 14,182	12.35%
Investment Income	1,299	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 116,176</b>	<b>\$ 114,877</b>	<b>\$ 14,182</b>	<b>12.35%</b>
Appropriations:				
Transportation	\$ 58,355	\$ 58,355	\$ 31,761	54.43%
Total Appropriations without Contribution to Fund Balance	58,355	58,355	31,761	54.43%
Contribution to Fund Balance	57,821	56,522	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 116,176</b>	<b>\$ 114,877</b>	<b>\$ 31,761</b>	<b>27.65%</b>
Projected Fund Balance December 31	\$ 1,139,565	\$ 1,138,266		
Fund Balance as of Report Date			\$ 1,064,165	

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## STREET LIGHTING FUND (002)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,419,542	\$ 3,419,542	\$ 3,419,542	
Revenues:				
Charges for Services	\$ 6,165,340	\$ 6,167,165	\$ 653,052	10.59%
Investment Income	3,632	3,632	1,650	45.43%
Total Revenues without Use of Fund Balance	6,168,972	6,170,797	654,702	10.61%
Use of Fund Balance	749,858	1,249,882	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,918,830</b>	<b>\$ 7,420,679</b>	<b>\$ 654,702</b>	<b>8.82%</b>
Appropriations:				
Transportation	\$ 6,918,830	\$ 7,420,679	\$ 4,453,304	60.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,918,830</b>	<b>\$ 7,420,679</b>	<b>\$ 4,453,304</b>	<b>60.01%</b>
Projected Fund Balance December 31	\$ 2,669,684	\$ 2,169,660		
Fund Deficit as of Report Date			\$ (379,060)	

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## JUVENILE COURT SUPERVISION FUND (030)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 111,723	\$ 111,723	\$ 111,723	
Revenues:				
Charges for Services	\$ 77,388	\$ 77,388	\$ 48,952	63.26%
Investment Income	137	36	9	25.00%
Total Revenues without Use of Fund Balance	77,525	77,424	48,961	63.24%
Use of Fund Balance	-	28,920	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 77,525</b>	<b>\$ 106,344</b>	<b>\$ 48,961</b>	<b>46.04%</b>
Appropriations:				
Juvenile Court	\$ 77,525	\$ 106,344	\$ 57,179	53.77%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 77,525</b>	<b>\$ 106,344</b>	<b>\$ 57,179</b>	<b>53.77%</b>
Projected Fund Balance December 31	\$ 111,723	\$ 82,803		
Fund Balance as of Report Date			\$ 103,505	

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## CORRECTIONS INMATE FUND (085)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 62,361	\$ 62,361	\$ 62,361	
Revenues:				
Charges for Services	\$ 53,244	\$ 53,244	\$ 34,484	64.77%
Investment Income	60	60	-	0.00%
Miscellaneous	5,476	5,757	3,314	57.56%
Total Revenues without Use of Fund Balance	58,780	59,061	37,798	64.00%
Use of Fund Balance	40,487	40,206	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 99,267</b>	<b>\$ 99,267</b>	<b>\$ 37,798</b>	<b>38.08%</b>
Appropriations:				
Corrections	\$ 99,267	\$ 99,267	\$ 48,268	48.62%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 99,267</b>	<b>\$ 99,267</b>	<b>\$ 48,268</b>	<b>48.62%</b>
Projected Fund Balance December 31	\$ 21,874	\$ 22,155		
Fund Balance as of Report Date			\$ 51,891	



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## SHERIFF INMATE FUND (090)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,619,038	\$ 1,619,038	\$ 1,619,038	
Revenues:				
Charges for Services	\$ 374,104	\$ 374,104	\$ 281,712	75.30%
Investment Income	617	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 374,721</b>	<b>\$ 374,104</b>	<b>\$ 281,712</b>	<b>75.30%</b>
Appropriations:				
Sheriff Inmate Store Operations	\$ 374,104	\$ 374,104	\$ 165,505	44.24%
Total Appropriations without Contribution to Fund Balance	374,104	374,104	165,505	44.24%
Contribution to Fund Balance	617	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 374,721</b>	<b>\$ 374,104</b>	<b>\$ 165,505</b>	<b>44.24%</b>
Projected Fund Balance December 31	\$ 1,619,655	\$ 1,619,038		
Fund Balance as of Report Date			\$ 1,735,245	

# YTD financial report 2012 gwinnettcountry

## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 1,310,075	\$ 1,310,075	\$ 1,310,075	
Revenues:				
Fines and Forfeitures	\$ 831,786	\$ 831,786	\$ 568,312	68.32%
Investment Income	1,984	1,984	1,083	54.59%
Miscellaneous	-	1,399	1,186	84.77%
Other Financing Sources	110,194	110,194	82,645	75.00%
Total Revenues without Use of Fund Balance	943,964	945,363	653,226	69.10%
Use of Fund Balance	211,564	210,795	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,155,528</b>	<b>\$ 1,156,158</b>	<b>\$ 653,226</b>	<b>56.50%</b>
Appropriations:				
District Attorney	\$ 470,537	\$ 471,167	\$ 212,417	45.08%
Solicitor General	684,991	684,991	388,829	56.76%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,155,528</b>	<b>\$ 1,156,158</b>	<b>\$ 601,246</b>	<b>52.00%</b>
Projected Fund Balance December 31	\$ 1,098,511	\$ 1,099,280		
Fund Balance as of Report Date			\$ 1,362,055	

# YTD financial report 2012 gwinnettcountry

## DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	\$ 528,509	\$ 528,509	\$ 528,509	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 155,000	\$ 10,207	\$ 10,208	100.01%
Investment Income	550	532	379	71.24%
<b>Total Revenues without Use of Fund Balance</b>	<b>155,550</b>	<b>10,739</b>	<b>10,587</b>	<b>98.58%</b>
Use of Fund Balance	49,450	194,805	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 205,000</b>	<b>\$ 205,544</b>	<b>\$ 10,587</b>	<b>5.15%</b>
<b>Appropriations:</b>				
District Attorney	\$ 205,000	\$ 205,544	\$ 80,188	39.01%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 205,000</b>	<b>\$ 205,544</b>	<b>\$ 80,188</b>	<b>39.01%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 479,059</b>	<b>\$ 333,704</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 458,908</b>	

# YTD financial report 2012 gwinnettcouy

## POLICE SPECIAL JUSTICE FUND (070)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 3,889,504	\$ 3,889,504	\$ 3,889,504	
Revenue:				
Fines and Forfeitures	\$ 300,000	\$ 122,816	\$ 122,817	100.00%
Investment Income	3,300	-	-	-
Miscellaneous	100	100	-	0.00%
Total Revenues without Use of Fund Balance	303,400	122,916	122,817	99.92%
Use of Fund Balance	1,189,515	1,711,284	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,492,915</b>	<b>\$ 1,834,200</b>	<b>\$ 122,817</b>	<b>6.70%</b>
Appropriations:				
Police Special Investigation Operations	\$ 1,492,915	\$ 1,834,200	\$ 464,232	25.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,492,915</b>	<b>\$ 1,834,200</b>	<b>\$ 464,232</b>	<b>25.31%</b>
Projected Fund Balance December 31	\$ 2,699,989	\$ 2,178,220		
Fund Balance as of Report Date			\$ 3,548,089	

# YTD financial report 2012 gwinnettcountry

## POLICE SPECIAL TREASURY FUND (071)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 264,940	\$ 264,940	\$ 264,940	
Revenue:				
Use of Fund Balance	\$ 264,233	\$ 264,233	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 264,233</b>	<b>\$ 264,233</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:				
Police Services	\$ 264,233	\$ 264,233	\$ 148,196	56.09%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 264,233</b>	<b>\$ 264,233</b>	<b>\$ 148,196</b>	<b>56.09%</b>
Projected Fund Balance December 31	\$ 707	\$ 707		
Fund Balance as of Report Date			\$ 116,744	

# YTD financial report 2012 gwinnettcouy

## POLICE SPECIAL STATE FUND (072)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 2,966,115	\$ 2,966,115	\$ 2,966,115	
Revenue:				
Fines and Forfeitures	\$ 500,000	\$ 279,022	\$ 282,186	101.13%
Investment Income	850	-	-	-
Miscellaneous	500	500	2,216	443.20%
Total Revenues without Use of Fund Balance	501,350	279,522	284,402	101.75%
Use of Fund Balance	382,785	884,535	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 884,135</b>	<b>\$ 1,164,057</b>	<b>\$ 284,402</b>	<b>24.43%</b>
Appropriations:				
Police Services	\$ 884,135	\$ 1,164,057	\$ 156,145	13.41%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 884,135</b>	<b>\$ 1,164,057</b>	<b>\$ 156,145</b>	<b>13.41%</b>
Projected Fund Balance December 31	\$ 2,583,330	\$ 2,081,580		
Fund Balance as of Report Date			\$ 3,094,372	

# YTD financial report 2012 gwinnettcouy

## SHERIFF SPECIAL JUSTICE FUND (065)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Fund Balance January 1</b>	<b>\$ 201,731</b>	<b>\$ 201,731</b>	<b>\$ 201,731</b>	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 37,000	\$ -	\$ -	-
Investment Income	279	156	151	96.79%
Miscellaneous	-	-	180	-
Other Financing Sources	-	-	7,098	-
<b>Total Revenues without Use of Fund Balance</b>	<b>37,279</b>	<b>156</b>	<b>7,429</b>	<b>4762.18%</b>
Use of Fund Balance	62,721	201,428	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 201,584</b>	<b>\$ 7,429</b>	<b>3.69%</b>
<b>Appropriations:</b>				
Sheriff Special Operations	\$ 100,000	\$ 201,584	\$ 6,708	3.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 201,584</b>	<b>\$ 6,708</b>	<b>3.33%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 139,010</b>	<b>\$ 303</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 202,452</b>	

# YTD financial report 2012 gwinnettcouy

## SHERIFF SPECIAL TREASURY FUND (066)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 826,862	\$ 826,862	\$ 826,862	
Revenues:				
Fines and Forfeitures	\$ -	\$ 288,371	\$ 288,371	100.00%
Investment Income	330	3,504	592	16.89%
Other Financing Sources	-	-	728	-
Total Revenues without Use of Fund Balance	330	291,875	289,691	99.25%
Use of Fund Balance	499,670	799,333	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 500,000</b>	<b>\$ 1,091,208</b>	<b>\$ 289,691</b>	<b>26.55%</b>
Appropriations:				
Sheriff Special Operations	\$ 500,000	\$ 1,091,208	\$ 233,090	21.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,000</b>	<b>\$ 1,091,208</b>	<b>\$ 233,090</b>	<b>21.36%</b>
Projected Fund Balance December 31	\$ 327,192	\$ 27,529		
Fund Balance as of Report Date			\$ 883,463	



# YTD financial report 2012 gwinnettcouy

## SHERIFF SPECIAL STATE FUND (067)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 163,945	\$ 163,945	\$ 163,945	
Revenues:				
Investment Income	\$ 50	\$ 108	\$ 109	100.93%
Total Revenues without Use of Fund Balance	50	108	109	100.93%
Use of Fund Balance	99,950	163,848	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 163,956</b>	<b>\$ 109</b>	<b>0.07%</b>
Appropriations:				
Sheriff Special Operations	\$ 100,000	\$ 163,956	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 163,956</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 63,995	\$ 97		
Fund Balance as of Report Date			\$ 164,054	

# YTD financial report 2012 gwinnettcouy

## E-911 FUND (095)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 34,709,737	\$ 34,709,737	\$ 34,709,737	
Revenues:				
Charges for Services	\$ 12,552,079	\$ 11,018,079	\$ 7,455,059	67.66%
Investment Income	137,656	150,656	135,216	89.75%
Miscellaneous	-	7,886	6,245	79.19%
Total Revenues without Use of Fund Balance	12,689,735	11,176,621	7,596,520	67.97%
Use of Fund Balance	4,129,457	9,408,628	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 16,819,192</b>	<b>\$ 20,585,249</b>	<b>\$ 7,596,520</b>	<b>36.90%</b>
Appropriations:				
911 Operations	\$ 16,819,192	\$ 20,585,249	\$ 10,522,620	51.12%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,819,192</b>	<b>\$ 20,585,249</b>	<b>\$ 10,522,620</b>	<b>51.12%</b>
Projected Fund Balance December 31	\$ 30,580,280	\$ 25,301,109		
Fund Balance as of Report Date			\$ 31,783,637	

# YTD financial report 2012 gwinnettcountry

## STADIUM FUND (055)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 849,515	\$ 849,515	\$ 849,515	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 651,728	86.90%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	941,052	941,052	485,519	51.59%
Investment Income	140	-	-	-
Total Revenues without Use of Fund Balance	2,091,192	2,091,052	1,537,247	73.52%
Use of Fund Balance	71,650	71,790	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,162,842</b>	<b>\$ 2,162,842</b>	<b>\$ 1,537,247</b>	<b>71.08%</b>
Appropriations:				
Stadium Debt	\$ 2,162,842	\$ 2,162,842	\$ 2,138,810	98.89%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,162,842</b>	<b>\$ 2,162,842</b>	<b>\$ 2,138,810</b>	<b>98.89%</b>
Projected Fund Balance December 31	\$ 777,865	\$ 777,725		
Fund Balance as of Report Date			\$ 247,952	

# YTD financial report 2012 gwinnettcountry

## TOURISM FUND (050)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 6,701,634	\$ 6,701,634	\$ 6,701,634	
Revenues:				
Taxes	\$ 6,409,430	\$ 6,409,430	\$ 4,484,360	69.97%
Charges for Services	350	350	-	0.00%
Investment Income	800	19,400	12,980	66.91%
Total Revenues without Use of Fund Balance	6,410,580	6,429,180	4,497,340	69.95%
Use of Fund Balance	576,947	659,890	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,987,527</b>	<b>\$ 7,089,070</b>	<b>\$ 4,497,340</b>	<b>63.44%</b>
Appropriations:				
Tourism	\$ 2,038,272	\$ 2,139,815	\$ 1,489,526	69.61%
Gwinnett Center Debt	4,949,255	4,949,255	4,949,255	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,987,527</b>	<b>\$ 7,089,070</b>	<b>\$ 6,438,781</b>	<b>90.83%</b>
Projected Fund Balance December 31	\$ 6,124,687	\$ 6,041,744		
Fund Balance as of Report Date			\$ 4,760,193	

# YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Fund Balance January 1	\$ 60,307	\$ 60,307	\$ 60,307	
Revenues:				
Licenses and Permits	\$ 27,000	\$ 27,000	\$ 2,000	7.41%
Investment Income	10	-	-	-
Total Revenues without Use of Fund Balance	27,010	27,000	2,000	7.41%
Use of Fund Balance	3,600	3,610	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,610</b>	<b>\$ 30,610</b>	<b>\$ 2,000</b>	<b>6.53%</b>
Appropriations:				
Planning and Development	\$ 30,610	\$ 30,610	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,610</b>	<b>\$ 30,610</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 56,707	\$ 56,697		
Fund Balance as of Report Date			\$ 62,307	

# YTD financial report 2012 gwinnettcouy

## AIRPORT OPERATING FUND (520)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 398,371	\$ 398,371	\$ 398,371	
<b>Revenues:</b>				
Charges for Services	\$ 105,000	\$ 105,000	\$ 102,273	97.40%
Investment Income	105	-	-	-
Miscellaneous	721,250	722,396	549,232	76.03%
<b>Total Revenues without Use of Net Assets</b>	<b>826,355</b>	<b>827,396</b>	<b>651,505</b>	<b>78.74%</b>
Use of Net Assets	12,473	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 838,828</b>	<b>\$ 827,396</b>	<b>\$ 651,505</b>	<b>78.74%</b>
<b>Appropriations:</b>				
Transportation	\$ 838,828	\$ 826,877	\$ 474,250	57.35%
<b>Total Appropriations without Working Capital Reserve</b>	<b>838,828</b>	<b>826,877</b>	<b>474,250</b>	<b>57.35%</b>
Working Capital Reserve	-	519	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 838,828</b>	<b>\$ 827,396</b>	<b>\$ 474,250</b>	<b>57.32%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 385,898</b>	<b>\$ 398,890</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 575,626</b>	

# YTD financial report 2012 gwinnettcountry

## LOCAL TRANSIT OPERATING FUND (515)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 1,427,718</b>	<b>\$ 1,427,718</b>	<b>\$ 1,427,718</b>	
<b>Revenues:</b>				
Charges for Services	\$ 4,272,270	\$ 4,272,270	\$ 2,999,065	70.20%
Investment Income	6,157	4,716	2,209	46.84%
Miscellaneous	274,000	274,623	142,439	51.87%
Other Financing Sources	3,200,000	3,200,000	2,400,000	75.00%
<b>Total Revenues without Use of Net Assets</b>	<b>7,752,427</b>	<b>7,751,609</b>	<b>5,543,713</b>	<b>71.52%</b>
Use of Net Assets	-	1,372	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,752,427</b>	<b>\$ 7,752,981</b>	<b>\$ 5,543,713</b>	<b>71.50%</b>
<b>Appropriations:</b>				
Financial Services	\$ 67,332	\$ 67,332	\$ 49,717	73.84%
Transportation	7,685,095	7,685,649	4,850,217	63.11%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,752,427</b>	<b>\$ 7,752,981</b>	<b>\$ 4,899,934</b>	<b>63.20%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 1,427,718</b>	<b>\$ 1,426,346</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 2,071,497</b>	

# YTD financial report 2012 gwinnettcountry

## SOLID WASTE OPERATING FUND (595)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 5,061,618</b>	<b>\$ 5,061,618</b>	<b>\$ 5,061,618</b>	
<b>Revenues:</b>				
<b>Taxes (Non-exclusive Franchise Fees)</b>	\$ 125,207	\$ 125,207	\$ 99,704	79.63%
<b>Charges for Services</b>	41,477,630	41,228,983	32,193,244	78.08%
<b>Investment Income</b>	101,461	207,295	170,854	82.42%
<b>Miscellaneous</b>	4,050	1,657	538	32.47%
<b>TOTAL REVENUES</b>	<b>\$ 41,708,348</b>	<b>\$ 41,563,142</b>	<b>\$ 32,464,340</b>	<b>78.11%</b>
<b>Appropriations:</b>				
<b>Financial Services</b>	\$ 40,773,147	\$ 40,949,154	\$ 26,866,007	65.61%
<b>Total Appropriations without Working Capital Reserve</b>	40,773,147	40,949,154	26,866,007	65.61%
<b>Working Capital Reserve</b>	935,201	613,988	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 41,708,348</b>	<b>\$ 41,563,142</b>	<b>\$ 26,866,007</b>	<b>64.64%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 5,996,819</b>	<b>\$ 5,675,606</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 10,659,951</b>	



# YTD financial report 2012 gwinnettcouy

## STORMWATER OPERATING FUND (590)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 6,254,434</b>	<b>\$ 6,254,434</b>	<b>\$ 6,254,434</b>	
<b>Revenues:</b>				
Charges for Services	\$ 30,347,810	\$ 30,347,810	\$ 4,484,460	14.78%
Investment Income	10,708	10,708	11,585	108.19%
Miscellaneous	250	16,898	116,825	691.35%
Other Financing Sources	-	-	20,213	-
<b>Total Revenues without Use of Net Assets</b>	<b>30,358,768</b>	<b>30,375,416</b>	<b>4,633,083</b>	<b>15.25%</b>
Use of Net Assets	65,764	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 30,424,532</b>	<b>\$ 30,375,416</b>	<b>\$ 4,633,083</b>	<b>15.25%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 416,520	\$ 416,262	\$ 322,705	77.52%
Water Resources*	30,008,012	29,724,222	20,660,247	69.51%
<b>Total Appropriations without Working Capital Reserve</b>	<b>30,424,532</b>	<b>30,140,484</b>	<b>20,982,952</b>	<b>69.62%</b>
Working Capital Reserve	-	234,932	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,424,532</b>	<b>\$ 30,375,416</b>	<b>\$ 20,982,952</b>	<b>69.08%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 6,188,670</b>	<b>\$ 6,489,366</b>		
<b>Net Deficit as of Report Date</b>			<b>\$ (10,095,435)</b>	

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

# YTD financial report 2012 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.

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	<b>\$ 13,545,759</b>	<b>\$ 13,545,759</b>	<b>\$ 13,545,759</b>	
<b>Revenues:</b>				
Charges for Services	\$ 273,666,000	\$ 273,166,000	\$ 196,548,246	71.95%
Investment Income	47,599	47,599	50,643	106.40%
Contributions and Donations	5,590,000	5,590,000	8,166,296	146.09%
Miscellaneous	700,000	1,230,551	1,089,500	88.54%
Other Financing Sources	-	-	139,842	-
<b>TOTAL REVENUES</b>	<b>\$ 280,003,599</b>	<b>\$ 280,034,150</b>	<b>\$ 205,994,527</b>	<b>73.56%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 1,182,525	\$ 1,135,612	\$ 774,148	68.17%
Water Resources*	276,253,106	275,025,941	192,059,845	69.83%
Total Appropriations without Working Capital Reserve	277,435,631	276,161,553	192,833,993	69.83%
Working Capital Reserve	2,567,968	3,872,597	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 280,003,599</b>	<b>\$ 280,034,150</b>	<b>\$ 192,833,993</b>	<b>68.86%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 16,113,727</b>	<b>\$ 17,418,356</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 26,706,293</b>	

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

# YTD financial report 2012 gwinnettcountry

## AUTO LIABILITY FUND (606)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Net Assets January 1	\$ 1,740,920	\$ 1,740,920	\$ 1,740,920	
Revenues:				
Charges for Services	\$ 800,000	\$ 800,000	\$ 599,999	75.00%
Investment Income	2,464	1,008	1,013	100.50%
Total Revenues without Use of Net Assets	802,464	801,008	601,012	75.03%
Use of Net Assets	47,267	48,723	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 849,731</b>	<b>\$ 849,731</b>	<b>\$ 601,012</b>	<b>70.73%</b>
Appropriations:				
Financial Services	\$ 849,731	\$ 849,731	\$ 490,481	57.72%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 849,731</b>	<b>\$ 849,731</b>	<b>\$ 490,481</b>	<b>57.72%</b>
Projected Net Assets December 31	\$ 1,693,653	\$ 1,692,197		
Net Assets as of Report Date			\$ 1,851,451	

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## FLEET MANAGEMENT FUND (610)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 836,905	\$ 836,905	\$ 836,905	
<b>Revenues:</b>				
Charges for Services	\$ 5,625,151	\$ 5,782,344	\$ 4,129,758	71.42%
Investment Income	500	-	-	-
Miscellaneous	237,460	341,165	343,209	100.60%
<b>Total Revenues without Use of Net Assets</b>	<b>5,863,111</b>	<b>6,123,509</b>	<b>4,472,967</b>	<b>73.05%</b>
Use of Net Assets	74,017	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 5,937,128</b>	<b>\$ 6,123,509</b>	<b>\$ 4,472,967</b>	<b>73.05%</b>
<b>Appropriations:</b>				
Support Services	\$ 5,937,128	\$ 5,901,287	\$ 3,861,302	65.43%
<b>Total Appropriations without Working Capital Reserve</b>	<b>5,937,128</b>	<b>5,901,287</b>	<b>3,861,302</b>	<b>65.43%</b>
Working Capital Reserve	-	222,222	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,937,128</b>	<b>\$ 6,123,509</b>	<b>\$ 3,861,302</b>	<b>63.06%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 762,888</b>	<b>\$ 1,059,127</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 1,448,570</b>	

# YTD financial report 2012 gwinnettcountry

## GROUP SELF-INSURANCE FUND (605)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 24,225,931	\$ 24,225,931	\$ 24,225,931	
<b>Revenues:</b>				
Charges for Services	\$ 38,857,754	\$ 38,857,754	\$ 28,107,996	72.34%
Investment Income	150,566	150,566	108,024	71.75%
Miscellaneous	-	50,000	120,869	241.74%
Other Financing Sources	-	24,722	24,722	100.00%
<b>Total Revenues without Use of Net Assets</b>	<u>39,008,320</u>	<u>39,083,042</u>	<u>28,361,611</u>	<u>72.57%</u>
Use of Net Assets	4,622,151	4,816,230	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 43,630,471</u>	<u>\$ 43,899,272</u>	<u>\$ 28,361,611</u>	<u>64.61%</u>
<b>Appropriations:</b>				
Human Resources	\$ 43,630,471	\$ 43,899,272	\$ 31,617,429	72.02%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 43,630,471</u>	<u>\$ 43,899,272</u>	<u>\$ 31,617,429</u>	<u>72.02%</u>
<b>Projected Net Assets December 31</b>	<u>\$ 19,603,780</u>	<u>\$ 19,409,701</u>		
<b>Net Assets as of Report Date</b>			<u>\$ 20,970,113</u>	

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## RISK MANAGEMENT FUND (602)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ 17,095,950	\$ 17,095,950	\$ 17,095,950	
<b>Revenues:</b>				
Charges for Services	\$ 3,365,000	\$ 3,365,000	\$ 2,523,750	75.00%
Investment Income	54,778	40,000	33,547	83.87%
Miscellaneous	4,000	5,813	9,155	157.49%
Other Financing Sources	-	1,855	1,855	100.00%
<b>Total Revenues without Use of Net Assets</b>	<b>3,423,778</b>	<b>3,412,668</b>	<b>2,568,307</b>	<b>75.26%</b>
Use of Net Assets	3,490,662	3,501,772	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,914,440</b>	<b>\$ 6,914,440</b>	<b>\$ 2,568,307</b>	<b>37.14%</b>
<b>Appropriations:</b>				
Financial Services	\$ 6,914,440	\$ 6,914,440	\$ 4,742,406	68.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,914,440</b>	<b>\$ 6,914,440</b>	<b>\$ 4,742,406</b>	<b>68.59%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 13,605,288</b>	<b>\$ 13,594,178</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 14,921,851</b>	

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## WORKERS' COMPENSATION FUND (604)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
Net Assets January 1	\$ 10,221,826	\$ 10,221,826	\$ 10,221,826	
Revenues:				
Charges for Services	\$ 1,850,000	\$ 1,850,000	\$ 1,387,501	75.00%
Investment Income	44,980	34,000	42,059	123.70%
Total Revenues without Use of Net Assets	1,894,980	1,884,000	1,429,560	75.88%
Use of Net Assets	2,339,895	2,350,875	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,234,875</b>	<b>\$ 4,234,875</b>	<b>\$ 1,429,560</b>	<b>33.76%</b>
Appropriations:				
Human Resources	\$ 4,234,875	\$ 4,234,875	\$ 2,909,052	68.69%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,234,875</b>	<b>\$ 4,234,875</b>	<b>\$ 2,909,052</b>	<b>68.69%</b>
Projected Net Assets December 31	\$ 7,881,931	\$ 7,870,951		
Net Assets as of Report Date			\$ 8,742,334	

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## ADMINISTRATIVE SUPPORT FUND (665)

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

	2012 Adopted Budget	Current Annual Budget as of 9/30/2012	Actuals YTD as of 9/30/2012	% Actual to Current Budget
<b>Net Assets January 1</b>	\$ -	\$ -	\$ -	
<b>Revenues:</b>				
Charges for Services	\$ 51,344,318	\$ 51,360,318	\$ 38,550,965	75.06%
Miscellaneous	1,707,496	1,775,063	1,715,631	96.65%
<b>TOTAL REVENUES</b>	<b>\$ 53,051,814</b>	<b>\$ 53,135,381</b>	<b>\$ 40,266,596</b>	<b>75.78%</b>
<b>Appropriations:</b>				
County Administration	\$ 4,309,507	\$ 4,313,637	\$ 3,022,149	70.06%
Financial Services	7,414,511	7,343,484	5,578,470	75.96%
Human Resources	3,101,009	3,099,959	2,046,007	66.00%
Information Technology	26,778,556	26,651,292	20,749,674	77.86%
Law	1,906,333	1,906,183	1,268,349	66.54%
Support Services	8,694,394	8,595,011	5,947,324	69.20%
<b>Non-Departmental:</b>				
Other Miscellaneous	500,000	495,000	77,708	15.70%
Court Reporters	-	5,000	631	12.62%
OPEB Transfer - Insurance and Claims	-	6,824	-	0.00%
Compensation Reserve	297,504	297,504	-	0.00%
Contingency	50,000	50,000	-	0.00%
<b>Total Non-Departmental</b>	<b>847,504</b>	<b>854,328</b>	<b>78,339</b>	<b>9.17%</b>
<b>Total Appropriations without Working Capital Reserve</b>	<b>53,051,814</b>	<b>52,763,894</b>	<b>38,690,312</b>	<b>73.33%</b>
Working Capital Reserve	-	371,487	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 53,051,814</b>	<b>\$ 53,135,381</b>	<b>\$ 38,690,312</b>	<b>72.81%</b>
<b>Projected Net Assets December 31</b>	<b>\$ -</b>	<b>\$ 371,487</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 1,576,284</b>	



**GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 9/30/2012**

Departmental / Non-Department Transfers	Amount	Description
<i>From:</i>		
Inmate Medical Reserve	\$ (77,315)	Transferred to Corrections
	(68,413)	Transferred to Police
	(1,109,788)	Transferred to Sheriff
<i>Subtotal</i>	(1,255,516)	
Indigent Defense Reserve	(41,400)	Transferred to Probate Court
	(3,044,500)	Transferred to Judiciary
	(32,800)	Transferred to Recorder's Court
	(369,300)	Transferred to Juvenile Court
<i>Subtotal</i>	(3,488,000)	
Court Reporters Reserve	(129,300)	Transferred to Juvenile Court
	(1,258,500)	Transferred to Judiciary
	(15,500)	Transferred to Solicitor General
<i>Subtotal</i>	(1,403,300)	
Court Interpreters Reserve	(59,400)	Transferred to Juvenile Court
	(49,471)	Transferred to Recorder's Court
	(297,800)	Transferred to Judiciary
	(1,400)	Transferred to Probate Court
<i>Subtotal</i>	(408,071)	
<b>Total Non-Departmental Transfers</b>	<b>\$ (6,554,887)</b>	
<i>To:</i>		
Corrections	\$ 77,315	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	77,315	
Police	68,413	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	68,413	
Juvenile Court	59,400	Transferred from Court Interpreters Reserve
	129,300	Transferred from Court Reporters Reserve
	369,300	Transferred from Indigent Defense
<i>Subtotal</i>	558,000	
Sheriff	1,109,788	Transferred from Inmate Medical Reserve
<i>Subtotal</i>	1,109,788	
Judiciary	297,800	Transferred from Court Interpreters Reserve
	1,258,500	Transferred from Court Reporters Reserve
	3,044,500	Transferred from Indigent Defense
<i>Subtotal</i>	4,600,800	
Recorder's Court	49,471	Transferred from Court Interpreters Reserve
	32,800	Transferred from Indigent Defense
<i>Subtotal</i>	82,271	
Probate Court	41,400	Transferred from Indigent Defense
	1,400	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	42,800	
Solicitor General	15,500	Transferred from Court Reporters Reserve
	15,500	
<b>Total Transfers From Non-Departmental Reserves</b>	<b>\$ 6,554,887</b>	

**INTER-FUND TRANSFERS - ALL FUNDS**

As of 9/30/2012

**TRANSFER FROM - BUDGET**

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 6,260,481
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	110,194															110,194
Local Transit Operating (515)	3,200,000															3,200,000
Sheriff Special Treasury (066)				729												729
Stormwater Operating Fund (590)										20,213						20,213
Capital Projects (300-318)		1,032,873	475,080			158,922	1,792,266	3,600						32,000		3,494,741
Capital Vehicle/Fleet Equipment (305)	6,875,024	163,236			1,250									16,270	98,892	7,154,672
Miscellaneous Grants (200-250G)	126,788															126,788
Renewal & Extension - Stormwater											19,517,000					19,517,000
Renewal & Extension - Water & Sewer												72,300,000				72,300,000
Renewal & Extension - Solid Waste													176,000			176,000
	\$ 11,132,006	\$ 1,196,109	\$ 475,080	\$ 729	\$ 1,250	\$ 158,922	\$ 1,792,266	\$ 3,600	\$ 6,000,000	\$ 115,694	\$ 19,517,000	\$ 72,465,000	\$ 176,000	\$ 48,270	\$ 98,892	\$ 113,180,818

**TRANSFER FROM - ACTUALS**

TRANSFER TO	General (001)	Recreation (105)	Police Special Justice (070)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	Police Special State (072)	E-911 (095)	Tree Bank (040)	Capital Vehicle (305)	Miscellaneous Grants (200-251G)	Stormwater Operating (590)	Water & Sewer (501)	Solid Waste Operating (595)	Fleet Management (610)	Administrative Support (665)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 95,481	\$ -	\$ 123,750	\$ -	\$ -	\$ -	\$ 6,219,231
Loganville EMS (103)	820,000															820,000
Crime Victims Assistance (075)	82,644															82,644
Local Transit Operating (515)	2,400,000															2,400,000
Sheriff Special Treasury (066)				729												729
Stormwater Operating Fund (590)										20,213						20,213
Capital Projects (300-318)		774,655	283,824											24,000		1,082,479
Capital Vehicle/Fleet Equipment (305)	5,156,268	122,427												12,202	74,169	5,365,066
Miscellaneous Grants (200-250G)	56,026															56,026
Renewal & Extension - Stormwater											14,637,751					14,637,751
Renewal & Extension - Water & Sewer												54,225,000				54,225,000
Renewal & Extension - Solid Waste													100,571			100,571
	\$ 8,514,938	\$ 897,082	\$ 283,824	\$ 729	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 115,694	\$ 14,637,751	\$ 54,348,750	\$ 100,571	\$ 36,202	\$ 74,169	\$ 85,009,710

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

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 9/30/2012**

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>General Fund (001)</b>				
Taxes	\$ 294,480,644	\$ 297,641,321	\$ 3,160,677	GCID 20120528 2012 Mid year adjustment \$3,157,240. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437.
Licenses and Permits	7,410,808	7,662,308	251,500	GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 \$243,500. GCID 20120249 additional intake of auto broker fees \$3,000 and zoning certification fee change \$5,000.
Intergovernmental	2,766,573	2,771,573	5,000	GCID 20120528 2012 Mid year adjustment \$5,000.
Charges for Services	48,350,120	48,213,538	(136,582)	GCID 20120257 Lease agreement with XCell Towers \$6,750. GCID 20120338 amendment to correct GCID 20120257 (\$6,750). GCID 20120528 2012 Mid year adjustment (\$136,582).
Fines and Forfeitures	14,180,820	14,191,580	10,760	GCID 20120656 Sale of seized firearms \$10,760.
Investment Income	153,483	303,483	150,000	GCID 20120528 2012 Mid year adjustment \$150,000.
Contributions and Donations	30,000	31,000	1,000	GCID 20120643 Approval to accept donation from Walmart Stores to be utilized as part of the Departments ongoing Crime Prevention Program for radKids \$1,000.
Miscellaneous	1,550,764	2,384,792	834,028	GCID 20111054 to chief of police to pay overtime costs assoc with OCDE Task Force \$7,500. GCID 20120066 approval to accept \$1,200 donation from Target Corp for child safety seat inspection checks. Sale of seized firearms \$5,118. GCID 20120257 lease agreement with XCell Towers \$19,350. GCID 20120338 amendment to correct GCID 20120257 (\$10,650). GCID 20120528 2012 Mid year adjustment \$793,780. GCID 20120644 Donation for Animal Welfare and Enforcement Unit \$230. GCID 20120729 Approval to enter agreement with CARFAX to generate revenue from the sale of Police incident reports \$17,500.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Use of Fund Balance	-	3,839,194	3,839,194	GCID 20120152 2012 Special District Settlement \$11,155,640. GCID20120257 lease agreement with XCell Towers (\$26,100). GCID 20110242 approval to execute 90 day job vacancy (\$3,185,860). GCID 20120249 add't intake of auto broker fees (\$3,000) and zoning certification fee change (\$28,480). GCID 20120338 amendment to correct GCID 20120257 \$17,400. GCID 20120292 Sunday beer/wine sales initial application fees and renewal fees for 2013 (\$243,500). GCID 20120528 2012 Mid year adjustment (\$3,818,646). GCID 20120656 Sale of seized firearms (\$10,760). GCID 20120729 Approval to enter agreement with CARFAX to generate revenue from the sale of Police incident reports ( \$17,500).
Vacancy Reserve	1,604,959		(1,604,959)	GCID 20111054 to chief of police to pay overtime costs assoc with OCDE Task Force (\$7,500). GCID 20110242 approval to execute 90 day job vacancy (\$1,597,459).
<i>Subtotal</i>			6,510,618	
<b>2003 General Obligation Bond Debt Service Fund (951)</b>				
Investment Income	22,249	24,785	2,536	GCID 20120528 2012 Mid Year Adjustment \$2,536.
Other Financing Sources		25,117,311	25,117,311	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$25,117,311.
<i>Subtotal</i>			25,119,847	
<b>Recreation Fund (105)</b>				
Miscellaneous	1,689,062	1,699,178	10,116	GCID 20120528 2012 Mid year adjustment \$10,116.
<i>Subtotal</i>			10,116	
<b>Loganville EMS Fund (103)</b>				
Other Financing Sources	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
<b>Speed Hump Fund (003)</b>				
Investment Income	1,299	-	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
Charges for Services	6,165,340	6,167,165	1,825	GCID 20110242 approval to execute 90 day job vacancy \$1,825.
Use of Fund Balance	749,858	1,249,882	500,024	GCID 20110242 approval to execute 90 day job vacancy \$24. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
<b>Juvenile Court Supervision Fund (030)</b>				
Investment Income	137	36	(101)	GCID 20120528 2012 Mid year adjustment (\$101).
Use of Fund Balance	-	28,920	28,920	GCID 20120528 2012 Mid year adjustment \$28,920.
<i>Subtotal</i>			28,819	
<b>Corrections Inmate Fund (085)</b>				
Miscellaneous	5,476	5,757	281	GCID 20120528 2012 Mid year adjustment \$281.
Use of Fund Balance	40,487	40,206	(281)	GCID 20120528 2012 Mid year adjustment (\$281).
<i>Subtotal</i>			-	
<b>Sheriff Inmate Fund (090)</b>				
Investment Income	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
<b>Crime Victims Assistance Fund (075)</b>				
Miscellaneous	-	1,399	1,399	GCID 20120528 2012 Mid year adjustment \$1,399.
Use of Fund Balance	211,564	210,795	(769)	GCID 20120528 2012 Mid year adjustment (\$769).
<i>Subtotal</i>			630	
<b>District Attorney Federal Asset Sharing Fund (080)</b>				
Fines and Forfeitures	155,000	10,207	(144,793)	GCID 20120528 2012 Mid year adjustment (\$145,337). Adjust Rev/Appr per mid year resolution \$544.
Investment Income	550	532	(18)	GCID 20120528 2012 Mid year adjustment (\$18).
Use of Fund Balance	49,450	194,805	145,355	GCID 20120528 2012 Mid year adjustment \$145,355.
<i>Subtotal</i>			544	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Police Special Justice Fund (070)</b>				
Fines and Forfeitures	300,000	122,816	(177,184)	GCID 20120528 2012 Mid year adjustment (\$268,990). Adjust Rev/Appr per mid year resolution \$91,806.
Investment Income	3,300	-	(3,300)	GCID 20120528 2012 Mid year adjustment (\$3,300).
Use of Fund Balance	1,189,515	1,711,284	521,769	GCID 20120528 2012 Mid year adjustment \$613,575. Adjust Rev/Appr per mid year resolution (\$91,806).
<i>Subtotal</i>			341,285	
<b>Police Special State Fund (072)</b>				
Fines and Forfeitures	500,000	279,022	(220,978)	GCID 20120528 2012 Mid year adjustment (\$409,689). Adjust Rev/Appr per mid year resolution \$188,711.
Investment Income	850	-	(850)	GCID 20120528 2012 Mid year adjustment (\$850).
Use of Fund Balance	382,785	884,535	501,750	GCID 20120528 2012 Mid year adjustment \$690,461. Adjust Rev/Appr per mid year resolution (\$188,711).
<i>Subtotal</i>			279,922	
<b>Sheriff Special Justice Fund (065)</b>				
Fines and Forfeitures	37,000	-	(37,000)	GCID 20120528 2012 Mid year adjustment (\$37,000).
Investment Income	279	156	(123)	GCID 20120528 2012 Mid year adjustment (\$123).
Use of Fund Balance	62,721	201,428	138,707	GCID 20120528 2012 Mid year adjustment \$138,707.
<i>Subtotal</i>			101,584	
<b>Sheriff Special Treasury Fund (066)</b>				
Fines and Forfeitures	-	288,371	288,371	GCID 20120528 2012 Mid year adjustment \$241,508. Adjust Rev/Appr per mid year resolution \$46,863.
Investment Income	330	3,504	3,174	GCID 20120528 2012 Mid year adjustment \$3,174.
Use of Fund Balance	499,670	799,333	299,663	GCID 20120528 2012 Mid year adjustment \$299,663.
<i>Subtotal</i>			591,208	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Sheriff Special State Fund (067)</b>				
Investment Income	50	108	58	GCID 20120528 2012 Mid year adjustment \$58.
Use of Fund Balance	99,950	163,848	63,898	GCID 20120528 2012 Mid year adjustment \$63,898.
<i>Subtotal</i>			63,956	
<b>E-911 Fund (095)</b>				
Charges for Services	12,552,079	11,018,079	(1,534,000)	GCID 20120528 2012 Mid year adjustment (\$1,534,000).
Investment Income	137,656	150,656	13,000	GCID 20120528 2012 Mid year adjustment \$13,000.
Miscellaneous	-	7,886	7,886	GCID 20120528 2012 Mid year adjustment \$7,886.
Use of Fund Balance	4,129,457	9,408,628	5,279,171	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$361,870). GCID 20120152 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$1,535,600. GCID 20120849 Amend the Emergency 911 Fund budget by appropriating for Intergovernmental Payments \$1,415,441.
<i>Subtotal</i>			3,766,057	
<b>Stadium Fund (055)</b>				
Investment Income	140	-	(140)	GCID 20120528 2012 Mid year adjustment (\$140).
Use of Fund Balance	71,650	71,790	140	GCID 20120528 2012 Mid year adjustment \$140.
<i>Subtotal</i>			-	
<b>Tourism Fund (050)</b>				
Investment Income	800	19,400	18,600	GCID 20120528 2012 Mid year adjustment \$18,600.
Use of Fund Balance	576,947	659,890	82,943	GCID 20120528 2012 Mid year adjustment \$82,943.
<i>Subtotal</i>			101,543	
<b>Tree Bank Fund (040)</b>				
Investment Income	10	-	(10)	GCID 20120528 2012 Mid year adjustment (\$10).
Use of Fund Balance	3,600	3,610	10	GCID 20120528 2012 Mid year adjustment \$10.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Airport Operating Fund (520)</b>				
Investment Income	105	-	(105)	GCID 20120528 2012 Mid year adjustment (\$105).
Miscellaneous	721,250	722,396	1,146	GCID 20120528 2012 Mid year adjustment \$1,146.
Use of Net Assets	12,473	-	(12,473)	GCID 20120528 2012 Mid year adjustment (\$573). GCID 20110242 approval to execute 90 day job vacancy (\$11,900).
<i>Subtotal</i>			(11,432)	
<b>Local Transit Operating Fund (515)</b>				
Investment Income	6,157	4,716	(1,441)	GCID 20120528 2012 Mid year adjustment (\$1,441).
Miscellaneous	274,000	274,623	623	GCID 20120528 2012 Mid year adjustment \$623.
Use of Net Assets	-	1,372	1,372	GCID 20120528 2012 Mid year adjustment \$1,372.
<i>Subtotal</i>			554	
<b>Solid Waste Operating Fund (595)</b>				
Charges for Services	41,477,630	41,228,983	(248,647)	GCID 20120528 2012 Mid year adjustment (\$248,647).
Investment Income	101,461	207,295	105,834	GCID 20120528 2012 Mid year adjustment \$105,834.
Miscellaneous	4,050	1,657	(2,393)	GCID 20120528 2012 Mid year adjustment (\$2,393).
<i>Subtotal</i>			(145,206)	
<b>Stormwater Operating Fund (590)</b>				
Miscellaneous	250	16,898	16,648	GCID 20120528 2012 Mid year adjustment \$16,648.
Use of Net Assets	65,764	-	(65,764)	GCID 2010242 approval to execute 90 day job vacancy (\$65,764).
<i>Subtotal</i>			(49,116)	
<b>Water and Sewer Operating Fund (501)</b>				
Charges for Services	273,666,000	273,166,000	(500,000)	GCID 20120528 2012 Mid year adjustment (\$500,000).
Miscellaneous	700,000	1,230,551	530,551	GCID 20120528 2012 Mid year adjustment \$530,551.
<i>Subtotal</i>			30,551	
<b>Auto Liability Fund (606)</b>				
Investment Income	2,464	1,008	(1,456)	GCID 20120528 2012 Mid year adjustment (\$1,456).
Use of Net Assets	47,267	48,723	1,456	GCID 20120528 2012 Mid year adjustment \$1,456.
<i>Subtotal</i>			-	



Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Fleet Management Fund (610)</b>				
Charges for Services	5,625,151	5,782,344	157,193	GCID 20120113 Intergovernmental fuel usage agreement with the City of Lilburn \$750. GCID 2012262 Intergovernmental maintenance/repair agreement between Gwinnett County and the City of Auburn \$16,000. GCID 20120528 2012 Mid year adjustment \$140,443.
Investment Income	500	-	(500)	GCID 20120528 2012 Mid year adjustment (\$500).
Miscellaneous	237,460	341,165	103,705	GCID 20120528 2012 Mid year adjustment \$103,705.
Use of Net Assets	74,017	-	(74,017)	GCID 20110242 approval to execute 90 day job vacancy (\$8,779). GCID 20120113 Intergovernmental fuel usage agreement with the City of Lilburn (\$750). GCID 2012262 Intergovernmental maintenance/repair agreement between Gwinnett County and the City of Auburn (\$16,000). GCID 20120528 2012 Mid year adjustment (\$48,488).
<i>Subtotal</i>			186,381	
<b>Group Self-Insurance Fund (605)</b>				
Miscellaneous	-	50,000	50,000	GCID 20120528 2012 Mid year adjustment \$50,000.
Other Financing Sources	-	24,722	24,722	GCID 20120528 2012 Mid year adjustment \$24,722.
Use of Net Assets	4,622,151	4,816,230	194,079	GCID 20120528 2012 Mid year adjustment \$194,079.
<i>Subtotal</i>			268,801	
<b>Risk Management Fund (602)</b>				
Investment Income	54,778	40,000	(14,778)	GCID 20120528 2012 Mid year adjustment (\$14,778).
Miscellaneous	4,000	5,813	1,813	GCID 20120528 2012 Mid year adjustment \$1,813.
Other Financing Sources	-	1,855	1,855	GCID 20120528 2012 Mid year adjustment \$1,855.
Use of Net Assets	3,490,662	3,501,772	11,110	GCID 20120528 2012 Mid year adjustment \$11,110.
<i>Subtotal</i>			-	
<b>Workers' Compensation Fund (604)</b>				
Investment Income	44,980	34,000	(10,980)	GCID 20120528 2012 Mid year adjustment (\$10,980).
Use of Net Assets	2,339,895	2,350,875	10,980	GCID 20120528 2012 Mid year adjustment \$10,980.
<i>Subtotal</i>			-	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Administrative Support Fund (665)</b>				
Charges for Services	51,344,318	51,360,318	16,000	GCID 20120528 2012 Mid year adjustment \$16,000.
Miscellaneous	1,707,496	1,775,063	67,567	GCID 20120169 Lease agreement with Davis Broadcasting of Atlanta to locate site equipment on County owned tower \$9,000. GCID 20120528 2012 Mid year adjustment \$57,067. GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
<b>Total Revenue Budget Adjustments</b>			<b><u>\$ 38,600,162</u></b>	

<b>BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS</b>				
<b>As of 9/30/2012</b>				
<b>Department/Fund</b>	<b>2012 Adopted Budget - Jan</b>	<b>2012 Current Annual Budget - September</b>	<b>Difference (Adjustments YTD)</b>	<b>Description</b>
<b>General Fund (001)</b>				
Board of Commissioners	\$ 1,063,475	\$ 1,093,115	\$ 29,640	GCID 20120528 2012 Mid year adjustment \$29,640.
Tax Assessor	8,575,865	8,557,120	(18,745)	GCID 20110242 approval to execute 90 day job vacancy (18,745).
Tax Commissioner	10,930,354	10,979,099	48,745	GCID 20120528 2012 Mid year adjustment \$45,308. GCID 20120411 approval to execute an agreement for Ad Valorem Tax billing and collection between the County and the City of Peachtree Corners \$3,437.
Transportation	16,681,486	16,325,597	(355,889)	GCID 20110242 approval to execute 90 day job vacancy (\$360,378). GCID 20120528 2012 Mid year adjustment \$4,489.
Planning & Development	8,186,646	7,966,069	(220,577)	GCID 20110242 approval to execute 90 day job vacancy (\$157,852). GCID 20120528 2012 Mid year adjustment (\$62,725).
Fire Planning and Development	427,729	407,338	(20,391)	GCID 20120528 2012 Mid year adjustment \$7,453. GCID 20110242 approval to execute 90 day job vacancy (\$27,844).
Probation	8,981	9,237	256	GCID 20120528 2012 Mid year adjustment \$256.
Police Services	89,156,202	87,664,975	(1,491,227)	GCID 20110242 approval to execute 90 day job vacancy (\$1,601,573). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$68,413 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$34,385. GCID 20120643 Approval to accept donation From Walmart Stores to be utilized as part of the departments on going Crime Prevention Program for radKids \$1000. GCID 20120644 Approval to accept donations for additional supplies for Animal Welfare and Enforcement Unit \$230.
Corrections	13,107,435	12,898,884	(208,551)	\$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$355,614). GCID 20120249 Ordinance to amend zoning regulation (\$23,480). GCID 20120528 2012 Mid year adjustment \$93,228.
Fire and Emergency Services	79,703,048	77,525,483	(2,177,565)	GCID 20110242 approval to execute 90 day job vacancy (\$2,184,712). GCID 20120528 2012 Mid year adjustment \$7,147.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Community Services	5,636,793	5,440,141	(196,652)	GCID 20110242 approval to execute 90 day job vacancy (\$84,720). GCID 20120528 2012 Mid year adjustment (\$111,932).
Community Services - Elections	6,327,282	6,287,817	(39,465)	GCID 20110242 approval to execute 90 day job vacancy (\$34,707). GCID 20120528 2012 Mid year adjustment (\$4,758).
Subsidies - Atlanta Regional Commission	763,800	816,100	52,300	GCID 20120528 2012 Mid year adjustment \$52,300.
Subsidies - Library-In-House Services	787,581	787,667	86	GCID 20120528 2012 Mid year adjustment \$86.
Juvenile Court	5,764,141	6,315,580	551,439	\$558,000 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$6,561).
Sheriff	70,311,887	71,419,937	1,108,050	\$1,109,788 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,738).
Clerk of Court	9,064,900	9,062,200	(2,700)	GCID 20120528 2012 Mid year adjustment (\$2,700).
Judiciary	14,104,254	18,724,174	4,619,920	\$4,600,800 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid Year Adjustment (\$6,450). GCID 20120152 2012 Special District Settlement \$25,000. Transfer from Jury Operations \$570.
Judiciary - Jury Operations	1,488,345	1,487,775	(570)	Transfer to Judiciary (\$570).
Recorder's Court	1,568,289	1,652,410	84,121	\$82,271 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$1,850.
Probate Court	1,903,737	1,944,737	41,000	\$42,800 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment (\$1,800).
District Attorney	9,595,420	9,596,633	1,213	GCID 20120528 2012 Mid year adjustment \$1,213.
Solicitor General	4,261,655	4,277,195	15,540	\$15,500 transferred from non-departmental, see non-departmental transfer schedule. GCID 20120528 2012 Mid year adjustment \$40.
Clerk of Recorder's Court	1,343,846	1,340,396	(3,450)	GCID 20120528 2012 Mid year adjustment (\$3,450).
Contingency	1,000,000	913,901	(86,099)	GCID 20120528 2012 Mid year adjustment (\$86,099).
Inmate Medical Reserve	1,700,000	444,484	(1,255,516)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,255,516).
Contribution to Loganville EMS	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
Medical Examiner	1,033,446	1,119,545	86,099	GCID 20120528 2012 Mid year adjustment \$86,099.
Other Post Employee Benefit Reserve	3,000,000	3,043,337	43,337	GCID 20110242 approval to execute 90 day job vacancy \$43,337.
Indigent Defense Reserve	5,972,599	2,484,599	(3,488,000)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$3,488,000).
Court Reporters Reserve	1,894,074	540,774	(1,353,300)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,403,300). GCID 20120528 2012 Mid year adjustment \$75,000. GCID 20120152 2012 Special District Settlement (\$25,000).
Court Interpreters Reserve	564,208	156,137	(408,071)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$408,071).
Other Governmental Agencies	-	10,335,640	10,335,640	GCID 20120152 2012 Special District Settlement \$10,335,640.
<i>Subtotal</i>			6,510,618	
<b>2003 General Obligation Bond Debt Service Fund (951)</b>				
Debt Service	5,226,679	5,526,276	299,597	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$299,597.
Other Financing Uses	-	24,817,714	24,817,714	GCID 20120788 Sale of Gwinnett County General Obligation Bond \$24,817,714.
Contribution to Fund Balance	255,939	258,475	2,536	GCID 20120528 2012 Mid year adjustment \$2,536.
<i>Subtotal</i>			25,119,847	
<b>Recreation Fund (105)</b>				
Community Services	28,511,528	28,281,375	(230,153)	GCID 20110242 approval to execute 90 day job vacancy (\$239,384). GCID 20120528 2012 Mid year adjustment \$9,231.
Contribution to Fund Balance	64,533	304,802	240,269	GCID 20110242 approval to execute 90 day job vacancy \$239,384. GCID 20120528 2012 Mid year adjustment \$885.
<i>Subtotal</i>			10,116	
<b>Loganville EMS Fund (103)</b>				
Contribution to Fund Balance	-	820,000	820,000	GCID 20120152 2012 Special District Settlement \$820,000.
<i>Subtotal</i>			820,000	
<b>Speed Hump Fund (003)</b>				
Contribution to Fund Balance	57,821	56,522	(1,299)	GCID 20120528 2012 Mid year adjustment (\$1,299).
<i>Subtotal</i>			(1,299)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Street Lighting Fund (002)</b>				
Transportation	6,918,830	7,420,679	501,849	GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting district \$1,849. GCID 20120528 2012 Mid year adjustment \$500,000.
<i>Subtotal</i>			501,849	
<b>Juvenile Court Supervision Fund (030)</b>				
Juvenile Court	77,525	106,344	28,819	GCID 20120528 2012 Mid year adjustment \$28,819.
<i>Subtotal</i>			28,819	
<b>Sheriff Inmate Fund (090)</b>				
Contribution to Fund Balance	617	-	(617)	GCID 20120528 2012 Mid year adjustment (\$617).
<i>Subtotal</i>			(617)	
<b>Crime Victims Assistance Fund (075)</b>				
District Attorney	470,537	471,167	630	GCID 20120528 2012 Mid year adjustment \$630.
<i>Subtotal</i>			630	
<b>District Attorney Federal Asset Sharing (080)</b>				
District Attorney	205,000	205,544	544	Adjust Rev/Appr per mid year resolution \$544
			544	
<b>Police Special Justice Fund (070)</b>				
Police Special Investigation Operations	1,492,915	1,834,200	341,285	GCID 20120528 2012 Mid year adjustment \$341,285.
<i>Subtotal</i>			341,285	
<b>Police Special State Fund (072)</b>				
Police Services	884,135	1,164,057	279,922	GCID 20120528 2012 Mid year adjustment \$279,922.
<i>Subtotal</i>			279,922	
<b>Sheriff Special Justice Fund (065)</b>				
Sheriff Special Operations	100,000	201,584	101,584	GCID 20120528 2012 Mid year adjustment \$101,584.
<i>Subtotal</i>			101,584	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Sheriff Special Treasury Fund (066)</b>				
Sheriff Special Operations	500,000	1,091,208	591,208	GCID 20120528 2012 Mid year adjustment \$544,345. Adjust Rev/Appr per mid year resolution \$46,863.
<i>Subtotal</i>			591,208	
<b>Sheriff Special State Fund (067)</b>				
Sheriff Special Operations	100,000	163,956	63,956	GCID 20120528 2012 Mid year adjustment \$63,956.
<i>Subtotal</i>			63,956	
<b>E-911 Fund (095)</b>				
911 Operations	16,819,192	20,585,249	3,766,057	GCID 20110242 approval to execute 90 day job vacancy (\$361,870). GCID2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20120152 2012 Special District Settlement \$2,500,000. GCID 20120528 2012 Mid year adjustment \$22,486. GCID 20120849 Amend the Emergency 911 Fund budget by appropriating for Intergovernmental Payments \$1,415,441.
<i>Subtotal</i>			3,766,057	
<b>Tourism Fund (050)</b>				
Tourism	2,038,272	2,139,815	101,543	GCID 20120528 2012 Mid year adjustment \$101,543.
<i>Subtotal</i>			101,543	
<b>Airport Operating Fund (520)</b>				
Transportation	838,828	827,396	(11,432)	GCID 20120528 2012 Mid year adjustment \$468. GCID 20110242 approval to execute 90 day job vacancy (\$11,900).
<i>Subtotal</i>			(11,432)	
<b>Local Transit Operating Fund (515)</b>				
Transportation	7,685,095	7,685,649	554	GCID 20120528 2012 Mid year adjustment \$554.
<i>Subtotal</i>			554	
<b>Solid Waste Operating Fund (595)</b>				
Financial Services	40,773,147	40,949,154	176,007	GCID 20120528 2012 Mid year adjustment \$176,007.
Working Capital Reserve	935,201	613,988	(321,213)	GCID 20120528 2012 Mid year adjustment (\$321,213).
<i>Subtotal</i>			(145,206)	

Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Stormwater Operating Fund (590)</b>				
Planning & Development	416,520	416,262	(258)	GCID 20120528 2012 Mid year adjustment (\$258).
Water Resources	30,008,012	29,724,222	(283,790)	GCID 20110242 approval to execute 90 day job vacancy (\$285,979). GCID 20120528 2012 Mid year adjustment \$2,189.
Working Capital Reserve	-	234,932	234,932	GCID 20110242 approval to execute 90 day job vacancy \$220,215. GCID 20120528 2012 Mid year adjustment \$14,717.
<i>Subtotal</i>			(49,116)	
<b>Water and Sewer Operating Fund (501)</b>				
Planning & Development	1,182,525	1,135,612	(46,913)	GCID 20110242 approval to execute 90 day job vacancy (\$46,547). GCID 20120528 2012 Mid year adjustment (\$366).
Water Resources	276,253,106	275,025,941	(1,227,165)	GCID 20110242 approval to execute 90 day job vacancy (\$1,237,961). GCID 20120528 2012 Mid year adjustment \$10,796.
Working Capital Reserve	2,567,968	3,872,597	1,304,629	GCID 20110242 approval to execute 90 day job vacancy \$1,284,508. GCID 20120528 2012 Mid year adjustment \$20,121.
<i>Subtotal</i>			30,551	
<b>Fleet Management Fund (610)</b>				
Support Services	5,937,128	5,901,287	(35,841)	GCID 20110242 approval to execute 90 day job vacancy (\$35,276). GCID 20120528 2012 Mid year adjustment (\$565).
Working Capital Reserve	-	222,222	222,222	GCID 20110242 approval to execute 90 day job vacancy \$26,497. GCID 20120528 2012 Mid year adjustment \$195,725.
<i>Subtotal</i>			186,381	
<b>Group Self-Insurance Fund (605)</b>				
Human Resources	43,630,471	43,899,272	268,801	GCID 20120528 2012 Mid year adjustment \$268,801.
<i>Subtotal</i>			268,801	



Department/Fund	2012 Adopted Budget - Jan	2012 Current Annual Budget - September	Difference (Adjustments YTD)	Description
<b>Administrative Support Fund (665)</b>				
County Administration	4,309,507	4,313,637	4,130	GCID 20120528 2012 Mid year adjustment \$4,130.
Financial Services	7,414,511	7,343,484	(71,027)	GCID 20110242 approval to execute 90 day job vacancy (\$152,938). GCID 20120528 2012 Mid year adjustment \$81,911.
Human Resources	3,101,009	3,099,959	(1,050)	GCID 20120528 2012 Mid year adjustment (\$1,050).
Information Technology	26,778,556	26,651,292	(127,264)	GCID 20110242 approval to execute 90 day job vacancy (\$116,462). GCID2011097 to renew maintenance contract on 800 MHZ radio system (\$190,000). GCID 20120528 2012 Mid year adjustment \$179,198.
Law	1,906,333	1,906,183	(150)	GCID 20120528 2012 Mid year adjustment (\$150).
Support Services	8,694,394	8,595,011	(99,383)	GCID 20110242 approval to execute 90 day job vacancy (\$96,739). GCID 20120528 2012 Mid year adjustment (\$2,644).
OPEB Transfer - Insurance and Claims	-	6,824	6,824	GCID 20110242 approval to execute 90 day job vacancy \$6,824.
Working Capital Reserve	-	371,487	371,487	GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy \$368,315. GCID 20120528 2012 Mid year adjustment (\$188,328). GCID 20120768/769/770 Approval to amend Lease Agreement with T-Mobile South at 374 Hickory View Dr/2568 Chandler Road/4663 Anderson-Livsey Lane \$1,500.
<i>Subtotal</i>			83,567	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ 38,600,162</b>	

9/14/12 through 10/11/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL076-12	Purchase of Concealable Soft Body Armor on an Annual Contract	Police Sheriff Corrections	001 General Fund	\$263,680.15	7/9/2012	Anticipated to BOC December 2012 Evaluating vendor samples
BL092-12	Electrical Safety Modifications for Twenty Wastewater Pump Stations-CP2 Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$348,000.00	9/4/2012	Anticipated to BOC Agenda 11/6/2012
BL093-12	Windscape Village Lane Sanitary Sewer Main Replacement Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$250,000.00	8/30/2012	Anticipated to BOC Agenda 11/6/2012
BL094-12	Purchase of Phosphate Corrosion Inhibitor on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$800,000.00	8/2/2012	Anticipated to BOC Agenda 10/16/2012
BL096-12	Killian Hill Road at Arcado Road Intersection Improvement and Killian Hill Road Queuing Lane (Trickum Middle School) School Safety Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$1,159,512.00	Postponed until further Notice	Engineering firm is revising specifications
BL097-12	Meter Reading Services on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$2,300,000.00	8/16/2012	Anticipated to BOC Agenda 11/6/2012
BL098-12	Purchase of Manhole Sections, Rings, Covers and Precast Drainage Structures	DWR	501 Water and Sewer Operating Fund 590 Stormwater Operating Fund	\$50,000.00	8/27/2012	Anticipated to BOC Agenda 10/16/2012
BL099-12	Construction of a Pump Station Maintenance Building	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,100,000.00	9/18/2012	Anticipated to BOC Agenda 11/6/2012
BL100-12	Purchase of Wetland Mitigation Credits	DWR	504 Water & Sewer Renewal & Extension Fund	\$110,000.00	9/5/2012	Anticipated to BOC Agenda 11/6/2012
BL101-12	Pounds Lake Restoration Project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,700,000.00	9/25/2012	Anticipated to BOC Agenda 11/6/2012
BL102-12	Gwinnett County Senior Service Center Phase II	DOSS	250G CDBG & Related Grants Fund-External	\$3,000,000.00	9/20/2012	Anticipated to BOC Agenda 11/6/2012
BL104-12	Purchase of Water Service Saddles, Couplings, Clamps and Valves on 6 Month Term Contract	DWR	501 Water and Sewer Operating Fund	\$100,000.00	9/6/2012	Anticipated to BOC Agenda 11/6/2012
BL105-12	Provision of Fire Hydrant Repair Services on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$172,000.00	10/5/2012	Anticipated to BOC December 2012
BL106-12	Lanier Filter Plant HVAC Replacement in the VFD/Electrical Room	DWR	504 Water & Sewer Renewal & Extension Fund	\$400,000.00	10/24/2012	Anticipated to BOC December 2012

9/14/12 through 10/11/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL107-12	Purchase of Stream and Wetland Credits within the Upper Chattahoochee River Basin	DOT	317 2005 SPLOST Fund	\$900,000.00	9/18/2012	Anticipated to BOC Agenda 10/16/2012
BL108-12	Long Term Flow Monitoring and Maintenance Services on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$1,061,000.00	11/20/2012	Anticipated to BOC December 2012
BL109-12	Sapelo Trail Stream Restoration Project	DWR	591 Stormwater Renewal & Extension Fund	\$900,000.00	10/17/2012	Anticipated to BOC December 2012
BL110-12	Gwinnett County Government Annex – Phase I HVAC System Replacement & Interior Renovation Project	DOSS	300-304 Capital Project Fund	\$200,000.00	10/3/2012	Anticipated to BOC Agenda 12/4/2012
BL111-12	Purchase of Citric Acid on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$400,000.00	10/2/2012	Anticipated to BOC November 2012
BL112-12	Provision of Electrical Equipment Installation, Inspection, and Repair on a Annual Contract	DWR	501 Water and Sewer Operating Fund	\$400,000.00	10/31/2012	Anticipated to BOC December 2012
BL113-12	Right-of-Way Mowing on County Roads on an Annual Contract	DOT	001 General Fund	\$100,000.00	10/2/2012	Anticipated to BOC December 2012
BL114-12	Purchase and Installation of Carpet at the Gwinnett County Detention Center	Sheriff	300-304 Capital Project Fund	\$165,000.00	10/10/2012	Anticipated to BOC December 2012
BL115-12	Purchase & Installation of Fence on an Annual Contract	DOCS	105 Recreation Fund 317 2005 SPLOST Fund	\$140,000.00	10/10/2012	Anticipated to BOC December 2012
BL116-12	48" PCCP Replacement- Athens Hwy to Temple Johnson Road	DWR	504 Water & Sewer Renewal & Extension Fund	\$5,254,650.00	11/7/2012	Anticipated to BOC December 2012
BL117-12	Purchase & Installation of Frosted Glass at the Gwinnett County Detention Center	Sheriff	300-304 Capital Project Fund	\$100,000.00	10/24/2012	Anticipated to BOC December 2012
BL118-12	North Berkeley Lake Road (1,200 ft. west of Lakeshore Drive - Bush Road) Pedestrian Safety Improvements	DOT	318 2009 SPLOST Fund	\$322,460.00	10/18/2012	Anticipated to BOC December 2012
BL119-12	Road Repair and Patching on a Term Contract	DOT	318 2009 SPLOST Fund	\$332,400.00	10/19/2012	Anticipated to BOC December 2012
BL120-12	Bogan Park Aquatic Center Renovations	DOCS	317 2005 SPLOST Fund	\$3,300,000.00	11/2/2012	Anticipated to BOC December 2012

9/14/12 through 10/11/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
BL121-12	Purchase of Transit Passenger Shelters and Related Accessories	DOT	200G Miscellaneous Grant Fund-External	\$300,000.00	10/17/2012	Anticipated to BOC December 2012
BL122-12	Installation, Inspection, Maintenance, and Repair of Automatic Doors and Overhead Bay Doors on an Annual Contract	DOSS DWR Fire	001 General Fund	\$125,000.00	10/18/2012	Anticipated to BOC December 2012
BL123-12	Gwinnett County Police Headquarters Roof Repair and Replacement Project	DOSS	318 2009 SPLOST Fund	\$250,000.00	11/6/2012	Anticipated to BOC December 2012
BL124-12	Construction of Lilburn Trail Connection at Lions Club Park	DOCS	317 2005 SPLOST Fund	\$200,000.00	11/14/2012	Anticipated to BOC December 2012
BL125-12	PoolPak Maintenance & Repair Services on an Annual Contract	DOCS	105 Recreation Fund	\$150,000.00	10/29/2012	Anticipated to BOC December 2012
BL126-12	Purchase of Ductile Iron Pipe & Fittings on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$226,000.00	10/24/2012	Anticipated to BOC December 2012
BL127-12	Rental and Laundering Services of Daily Wear PPE Clothing for Electrical Work and the Purchase of Related PPE Gear on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$242,000.00	10/30/2012	Anticipated to BOC December 2012
BL128-12	Holly Ridge Subdivision Water Main Replacement	DWR	504 Water & Sewer Renewal & Extension Fund	\$356,475.00	11/9/2012	Anticipated to BOC Agenda 12/18/2012
RP003-12	Provide State Lobbying and Governmental Affairs Services	DOT	665 Administrative Support Fund	\$125,000.00	4/4/2012	Anticipated to BOC Agenda 10/16/2012
RP006-12	Employee Retirement Investment Advisory and Consulting Services on an Annual Contract	DOFS & RPMC	Retirement Plans Management Committee (RPMC)	RPMC	4/19/2012	BOC approval is not required. To be approved by RPMC
RP012-12	Purchase of a Swift Water Rescue Vehicle	Fire	318 2009 SPLOST Fund	\$330,750.00	7/10/2012	Anticipated to BOC December 2012 Coordinating evaluation of employees on different shifts
RP014-12	Banking Services on an Annual Contract	DOFS	001 General Fund 316 2001 SPLOST Fund 317 2005 SPLOST Fund	\$100,000.00	7/12/2012	Anticipated to BOC Agenda 11/6/2012
RP016-12	Disaster Debris Removal, Reduction, Disposal, and Other Emergency Debris Related Services on an Annual Contract	DOT	Multiple funding sources including FEMA	Emergency Funding	8/9/2012	Anticipated to BOC December 2012

9/14/12 through 10/11/12  
Upcoming Purchasing Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND	ESTIMATED BUDGET	BID/RFP CLOSING DATES	COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS)
RP017-12	Workers' Compensation Claims Administration Services on an Annual Contract	HR	604 Workers' Compensation Fund	\$150,000.00	7/20/2012	Anticipated to BOC Agenda 10/16/2012
RP019-12	Condition Assessment of Sewer Force Mains	DWR	501 Water and Sewer Operating Fund	\$5,000,000.00	9/7/2012	Anticipated to BOC Agenda 11/6/2012
RP021-12	South Gwinnett Pump Station and Force Main Improvements – Phase II	DWR	504 Water & Sewer Renewal & Extension Fund	\$7,125,000.00	9/18/2012	Anticipated to BOC December 2012
RP022-12	Purchase and Implementation of Jail Management System	ITS	300-304 Capital Project Fund	\$750,000.00	9/26/2012	Anticipated to BOC December 2012
RP023-12	Provision of Voice & Data Network Services on an Annual Contract	ITS	665 Administrative Support Fund 001 General Fund 501 Water and Sewer Operating Fund 095 E-911 Fund 105 Recreation Fund Various other funds	\$2,100,000.00	10/18/2012	Anticipated to BOC December 2012
RP024-12	Provision of Collection Services for Returned Checks on an Annual Contract	Tax Commissioner	N/A - no cost to the County	No cost to the County	10/23/2012	Anticipated to BOC December 2012
RP025-12	Provision of Inmate Coinless and Pay Telephone Equipment at the Gwinnett County Detention Center	Sheriff	001 General Fund	\$860,000.00 (Revenue)	10/31/2012	Anticipated to BOC December 2012