



gwinnettcounty



Gwinnett County, Georgia
Financial Status Report
for the period ended
May 31, 2012 (unaudited)



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

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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: June 18, 2012

SUBJECT: Monthly Financial Report for the Period Ended May 31, 2012

This report, which includes unaudited information for the fiscal year through May 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.

This report includes:

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| Financial Summaries by Fund | Page 8 |
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Executive Summary

A notable event for the month of May was the completion of the annual external audit and publication of the Comprehensive Annual Financial Report (CAFR). We are pleased to report that the CAFR was completed well in advance of the legal requirement of June 30th, and is available online at www.gwinnettcafr.com. January 1 fund balances/net assets in this monthly financial report now reflect audited balances.

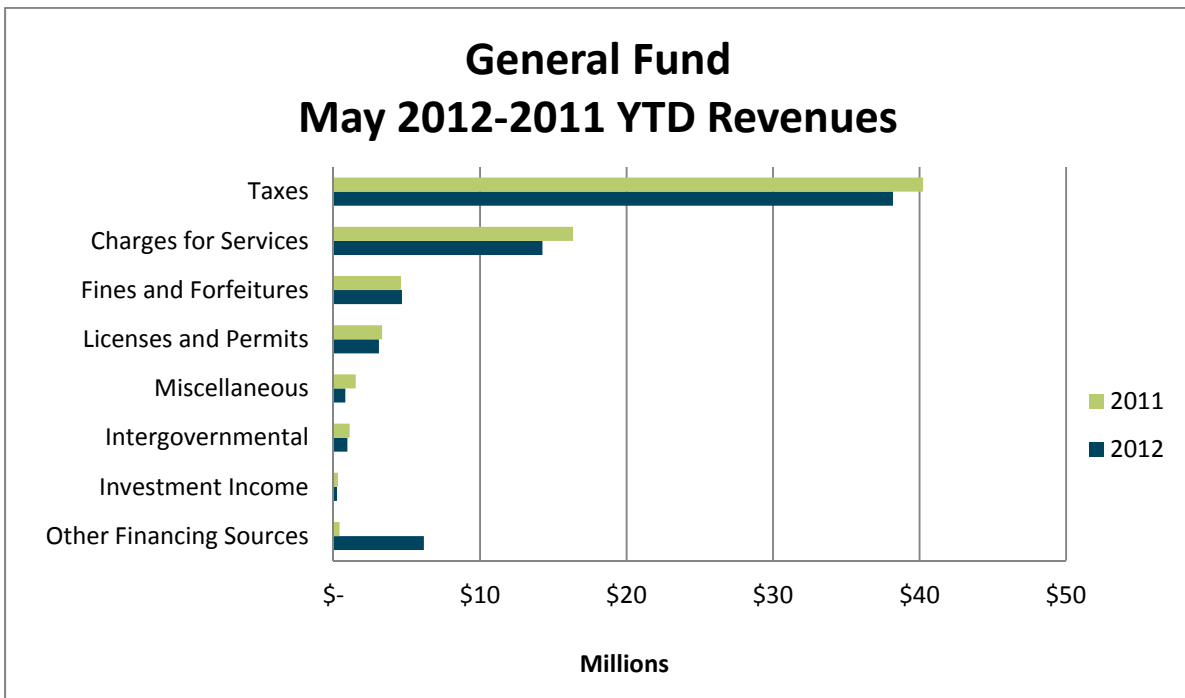
In the 2012 budget process, the County implemented a cost allocation plan which is aimed at deriving the total cost of providing services. To implement the plan, a new internal service fund was created for 2012 called the Administrative Support Fund which contains the activities of all central support 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 8. Budget adjustments made through May resulted in savings of approximately \$4.6 million in all funds of which almost \$2.9 million was in the General Fund. Savings beyond the budgeted amount result in a decrease in the use of fund balance.

Due to the uncertainty of the interest rate environment and the impact of the Dodd-Frank Act, the County budgeted 2012 interest revenue conservatively. Tax supported funds generally reflect high cash balances at the beginning of the year that decline throughout the year until taxes are collected in the fall. The combination of these factors resulted in strong investment income reported in several funds and may require an adjustment at mid-year reconciliation.

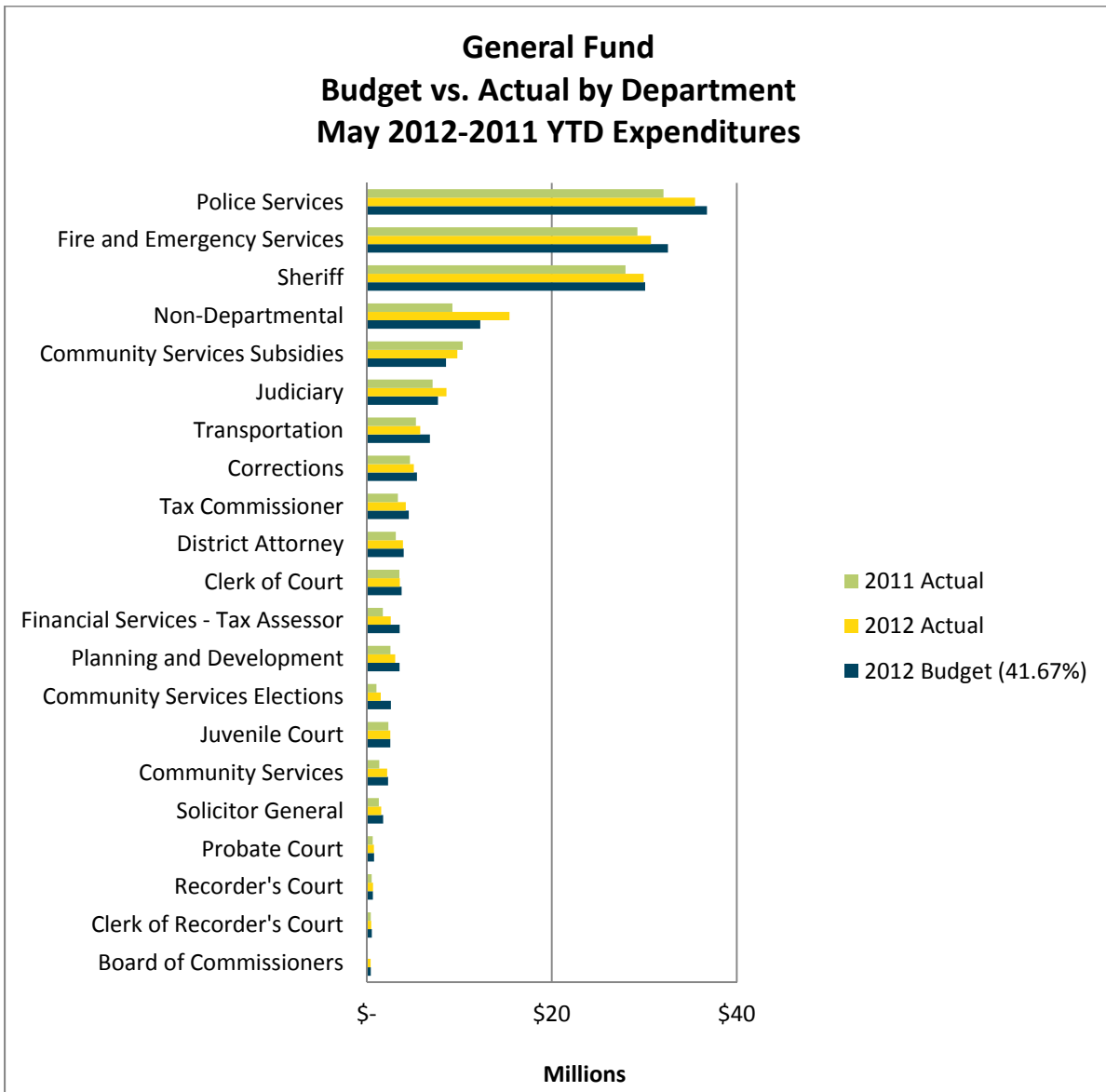
General Fund

The General Fund is the primary tax and operating fund for all County revenues and expenditures that are not accounted for in other funds. Total General Fund revenues through May 2012 when compared to May 2011 are up by \$555,784. Expenditures are down by \$234,594. The following graphs provide more detail.



The graph above shows Taxes and Charges for Services revenues are down approximately \$2 million and \$2.1 million respectively, from the same period in 2011. Taxes are down primarily due to a delay in revenue collections related to new legislation that changed the occupation tax filing process. The implementation of the legislative changes appears to be having a short-term impact on the timing of revenues. This will be reviewed again at the end of summer when more information is available. Charges for Services are down primarily related to indirect cost charges that were received in the General Fund in 2011, but are now received in the Administrative Support Fund.

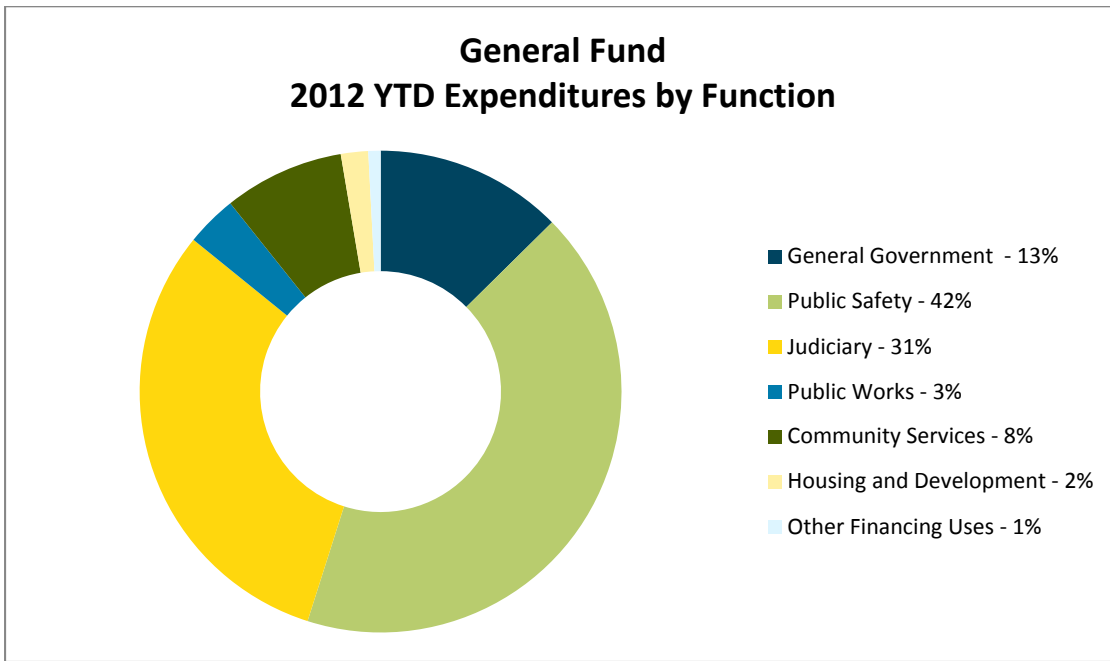
Other Financing Sources are up about \$5.7 million primarily due to a one-time transfer from the Capital Vehicle Replacement Fund as part of the plan to balance the budget. The funding for the transfer was made available by reducing the County's fleet size and keeping vehicles longer.



The graph above shows Judiciary expenditures are 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, court reporters, and inmate medical, resulting in a higher percentage of actual to budget usage for Judiciary.

Community Services Subsidies and Non-Departmental expenditures are significantly over budget based on the percentage of the fiscal year that has lapsed, which is mainly due to the timing of when subsidy payments and payments to other governments are made. Many of the Community Services Subsidies currently reflect two quarterly payments as of the end of May. Also, in February, as part of the Service Delivery Strategy settlement, budget amendments were approved for payments to cities totaling \$10,335,640 and a transfer of \$820,000 to the Loganville EMS Special Revenue Fund. As of the end of May, 100% of these budgeted amounts are reflected.

As mentioned, General Fund expenditures are down \$234,594 or less than one percent (.14%) from May 2011.



Public Safety and Judiciary expenditures account for 73% of the General Fund total expenditures through the month of May 2012.

Other Funds

The E911 Fund (page 26) reflects Charges for Services revenue at 8% below budget, based on the percentage of the fiscal year that has lapsed. Staff is currently analyzing the data to determine the factors contributing to the decline.

Due to the timing of revenue streams, the Stormwater Fund (page 33) temporarily reflects negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

The Risk Management Fund (page 38) reflects 51.43% of the annual appropriation budget already expensed. This is normal for this fund as annual insurance premiums are paid in January.

The Administrative Support Fund (page 40) temporarily reflects negative equity. The primary reason is the prepayment of annual contracts, which typically occurs within the first quarter of the year for Information Technology. Also, because this fund is a new internal service fund, an entry was needed to record a long-term liability and expense for probable future payments of annual and sick leave. It is expected that annual salary savings should cover these expenses and therefore a budget adjustment is not anticipated. Staff will continue to monitor this fund.

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 \$11.4 million. The increase in revenue was driven mainly by increases in:

- Retail Sewer revenue - \$4.5 million
- System Development Charge revenue - \$2.1 million
- Retail Water revenue - \$1.8 million
- Conservation Surcharge revenue - \$1.5 million
- Refund/Rebate revenue - \$966,000

Water and Sewerage year-to-date operating expenses are up \$3.5 million compared to 2011 and can be summarized as:

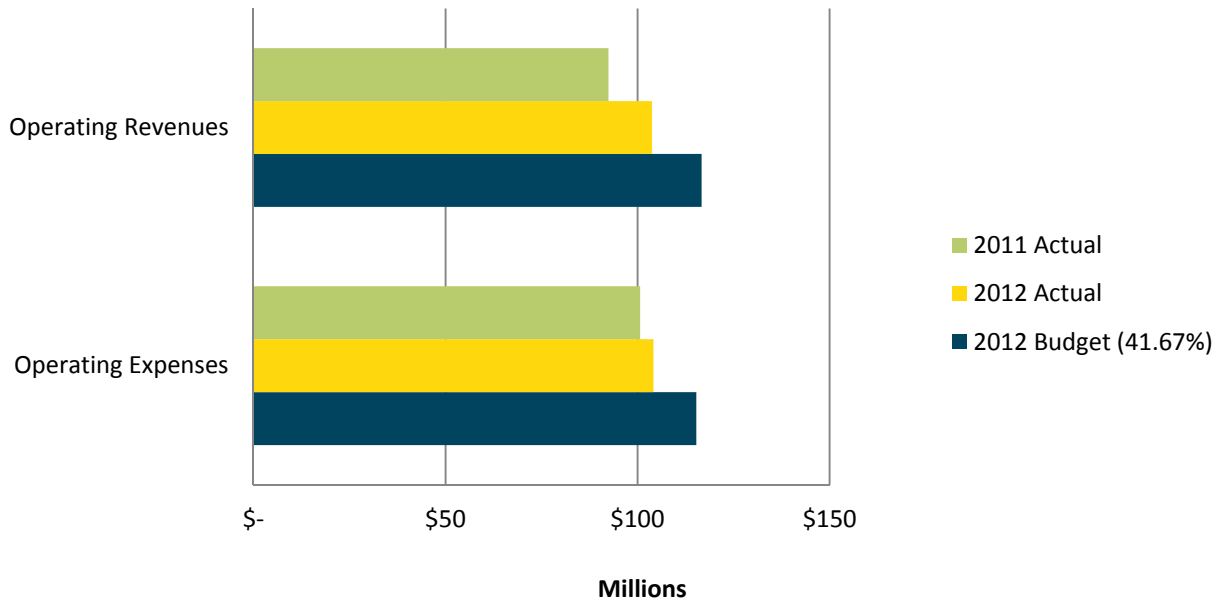
Increases

- Transfers to the Renewal and Extension capital fund - \$3.7 million
- Timing of the additional Other Post-Employment Benefits (OPEB) contribution - \$910,000
- Chemicals - \$480,000
- Contributions to Internal Service Funds \$146,000
- Debt Service - \$98,000

Decreases

- Utilities - \$735,000
- Industrial Repair and Maintenance - \$521,000
- Personal Services - \$277,000
- Bad Debt Expense - \$302,000

**Water and Sewer Operating Fund
Budget vs. Actual
May 2012-2011 YTD Revenues and Expenses**



Based on the percentage of the fiscal year that has lapsed, revenues are approximately \$13 million less than budget for two reasons: 1) 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; and 2) revenue trends show that revenues tend to increase in the summer months with demand and usage. Expenses are approximately \$11 million less than budget due to vacancies and lower operating expenses this time of year compared to the summer months when demand increases.

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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 171,849,640 | \$ 171,849,640 | \$ 171,849,640 | |
| Revenues: | | | | |
| Taxes | \$ 294,480,644 | \$ 294,480,644 | \$ 38,192,542 | 12.97% |
| Insurance Premiums | 26,849,330 | 26,849,330 | - | 0.00% |
| Licenses and Permits | 7,410,808 | 7,662,308 | 3,102,772 | 40.49% |
| Intergovernmental | 2,766,573 | 2,766,573 | 950,117 | 34.34% |
| Charges for Services | 48,350,120 | 48,350,120 | 14,257,121 | 29.49% |
| Fines and Forfeitures | 14,180,820 | 14,180,820 | 4,674,383 | 32.96% |
| Investment Income | 153,483 | 153,483 | 237,938 | 155.03% |
| Contributions and Donations | 30,000 | 30,000 | 21,983 | 73.28% |
| Miscellaneous | 1,550,764 | 1,573,282 | 805,548 | 51.20% |
| Other Financing Sources | 6,165,000 | 6,165,000 | 6,164,232 | 99.99% |
| Total Revenues without Use of Fund Balance | 401,937,542 | 402,211,560 | 68,406,636 | 17.01% |
| Use of Fund Balance | - | 9,470,629 | - | 0.00% |
| Vacancy Reserve | 1,604,959 | - | - | 0.00% |
| TOTAL REVENUES | \$ 403,542,501 | \$ 411,682,189 | \$ 68,406,636 | 16.62% |
| Appropriations: | | | | |
| Board of Commissioners | \$ 1,063,475 | \$ 1,063,475 | \$ 430,638 | 40.49% |
| Tax Assessor | 8,575,865 | 8,575,865 | 2,608,483 | 30.42% |
| Tax Commissioner | 10,930,354 | 10,930,354 | 4,230,476 | 38.70% |
| Transportation | 16,681,486 | 16,420,125 | 5,790,779 | 35.27% |
| Planning and Development | 8,186,646 | 8,088,411 | 2,934,773 | 36.28% |
| Fire Planning and Development | 427,729 | 427,729 | 147,270 | 34.43% |
| Probation | 8,981 | 8,981 | 3,184 | 35.45% |
| Police Services | 89,156,202 | 88,291,303 | 35,494,898 | 40.20% |
| Corrections | 13,107,435 | 13,061,746 | 5,105,135 | 39.08% |
| Fire and Emergency Services | 79,703,048 | 78,138,117 | 30,732,890 | 39.33% |
| Community Services | 5,636,793 | 5,552,073 | 2,225,465 | 40.08% |
| Community Services Subsidies: | | | | |
| Atlanta Regional Commission | 763,800 | 763,800 | 408,050 | 53.42% |
| Board of Health | 1,489,896 | 1,489,896 | 744,948 | 50.00% |
| Coalition for Health and Human Services | 55,074 | 55,074 | 27,537 | 50.00% |
| Department of Family and Children's Services | 371,768 | 371,768 | 185,884 | 50.00% |
| Forestry | 9,549 | 9,549 | 9,549 | 100.00% |
| Indigent Medical | 225,000 | 225,000 | 112,500 | 50.00% |
| Library In-House Services | 787,581 | 787,581 | 242,722 | 30.82% |
| Library Subsidy | 14,618,068 | 14,618,068 | 7,309,034 | 50.00% |
| Library Contingency | 1,500,000 | 1,500,000 | 375,000 | 25.00% |
| Mental Health | 768,297 | 768,297 | 384,149 | 50.00% |
| Total Community Services Subsidies | 20,589,033 | 20,589,033 | 9,799,373 | 47.60% |

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GENERAL FUND (001) continued

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|-------------------------------------|------------------------|---|--------------------------------|--------------------------------|
| Community Services - Elections | 6,327,282 | 6,309,055 | 1,519,714 | 24.09% |
| Juvenile Court | 5,764,141 | 6,153,841 | 2,561,568 | 41.63% |
| Sheriff | 70,311,887 | 70,933,496 | 29,382,802 | 41.42% |
| Immigration Customs Enforcement | 1,319,786 | 1,319,786 | 549,088 | 41.60% |
| Clerk of Court | 9,064,900 | 9,064,900 | 3,591,194 | 39.62% |
| Judiciary | 14,104,254 | 17,022,254 | 8,024,515 | 47.14% |
| Jury Operations | 1,488,345 | 1,488,345 | 600,643 | 40.36% |
| Recorder's Court | 1,568,289 | 1,624,160 | 685,894 | 42.23% |
| Probate Court | 1,903,737 | 1,925,837 | 791,182 | 41.08% |
| District Attorney | 9,595,420 | 9,595,420 | 3,919,473 | 40.85% |
| Solicitor General | 4,261,655 | 4,271,855 | 1,569,537 | 36.74% |
| Clerk of Recorder's Court | 1,343,846 | 1,343,846 | 491,594 | 36.58% |
| Non-Departmental: | | | | |
| Compensation Reserve | 1,000,000 | 1,000,000 | - | 0.00% |
| Contingency | 1,000,000 | 1,000,000 | - | 0.00% |
| Contribution to Transit | 3,200,000 | 3,200,000 | 1,333,333 | 41.67% |
| Grant Match | 200,000 | 200,000 | - | 0.00% |
| Gwinnett Hospital Authority | 1,000,000 | 1,000,000 | 1,000,000 | 100.00% |
| Inmate Housing Reserve | 100,000 | 100,000 | - | 0.00% |
| Inmate Medical Reserve | 1,700,000 | 957,164 | - | 0.00% |
| Judicial Reserve | 200,000 | 200,000 | - | 0.00% |
| Medical Examiner | 1,033,446 | 1,033,446 | 559,772 | 54.17% |
| Other Miscellaneous | 657,391 | 657,391 | 62,097 | 9.45% |
| Contribution to Crime Victim | 110,194 | 110,194 | 45,914 | 41.67% |
| Contribution to Loganville EMS | - | 820,000 | 820,000 | 100.00% |
| Other Post Employee Benefit Reserve | 3,000,000 | 3,043,337 | 1,250,000 | 41.07% |
| Pauper Burials | 90,000 | 90,000 | 32,400 | 36.00% |
| Partnership Gwinnett | 500,000 | 500,000 | - | 0.00% |
| Fuel/Parts Reserve | 200,000 | 200,000 | - | 0.00% |
| Indigent Defense Reserve | 5,972,599 | 3,766,599 | - | 0.00% |
| Court Reporters Reserve | 1,894,074 | 967,674 | - | 0.00% |
| Court Interpreters Reserve | 564,208 | 300,737 | - | 0.00% |
| Other Governmental Agencies | - | 10,335,640 | 10,335,640 | 100.00% |
| Total Non-Departmental | 22,421,912 | 29,482,182 | 15,439,156 | 52.37% |
| TOTAL APPROPRIATIONS | \$ 403,542,501 | \$ 411,682,189 | \$ 168,629,724 | 40.96% |

Projected Fund Balance December 31

\$ 170,244,681

\$ 162,379,011

Fund Balance as of Report Date

\$ 71,626,552

Number of months available using fund balance

2.1

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2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 27,492,947 | \$ 27,492,947 | \$ 27,492,947 | |
| Revenues: | | | | |
| Taxes | \$ 5,441,552 | \$ 5,441,552 | \$ 445,417 | 8.19% |
| Intergovernmental | 18,817 | 18,817 | 4,626 | 24.58% |
| Investment Income | 22,249 | 22,249 | 12,396 | 55.71% |
| TOTAL REVENUES | \$ 5,482,618 | \$ 5,482,618 | \$ 462,439 | 8.43% |
| Appropriations: | | | | |
| Debt Service | \$ 5,226,679 | \$ 5,226,679 | \$ 4,327,909 | 82.80% |
| Total Appropriations without Contribution to Fund Balance | 5,226,679 | 5,226,679 | 4,327,909 | 82.80% |
| Contribution to Fund Balance | 255,939 | 255,939 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 5,482,618 | \$ 5,482,618 | \$ 4,327,909 | 78.94% |
| Projected Fund Balance December 31 | \$ 27,748,886 | \$ 27,748,886 | | |
| Fund Balance as of Report Date | | | \$ 23,627,477 | |

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RECREATION FUND (105)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 10,150,883 | \$ 10,150,883 | \$ 10,150,883 | |
| Revenues: | | | | |
| Taxes | \$ 22,887,734 | \$ 22,887,734 | \$ 1,623,650 | 7.09% |
| Intergovernmental | 52,810 | 52,810 | 19,273 | 36.49% |
| Charges for Services | 4,064,567 | 4,064,567 | 1,518,570 | 37.36% |
| Investment Income | 6,330 | 6,330 | 5,606 | 88.56% |
| Contributions and Donations | 4,550 | 4,550 | 300 | 6.59% |
| Miscellaneous | 1,689,062 | 1,689,062 | 903,256 | 53.48% |
| TOTAL REVENUES | \$ 28,705,053 | \$ 28,705,053 | \$ 4,070,655 | 14.18% |
| Appropriations: | | | | |
| Community Services | \$ 28,511,528 | \$ 28,329,783 | \$ 10,078,214 | 35.57% |
| Support Services | 128,992 | 128,992 | 55,629 | 43.13% |
| Total Appropriations without Contribution to Fund Balance | 28,640,520 | 28,458,775 | 10,133,843 | 35.61% |
| Contribution to Fund Balance | 64,533 | 246,278 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 28,705,053 | \$ 28,705,053 | \$ 10,133,843 | 35.30% |
| Projected Fund Balance December 31 | \$ 10,215,416 | \$ 10,397,161 | | |
| Fund Balance as of Report Date | | | \$ 4,087,695 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ - | \$ - | \$ - | |
| Revenue: | | | | |
| Other Financing Sources | \$ - | \$ 820,000 | \$ 820,000 | 100.00% |
| TOTAL REVENUES | \$ - | \$ 820,000 | \$ 820,000 | 100.00% |
| Appropriations: | | | | |
| Contribution to Fund Balance | \$ - | \$ 820,000 | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ - | \$ 820,000 | \$ - | 0.00% |
| 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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 1,081,744 | \$ 1,081,744 | \$ 1,081,744 | |
| Revenues: | | | | |
| Charges for Services | \$ 114,877 | \$ 114,877 | \$ 2,500 | 2.18% |
| Investment Income | 1,299 | 1,299 | - | 0.00% |
| TOTAL REVENUES | \$ 116,176 | \$ 116,176 | \$ 2,500 | 2.15% |
| Appropriations: | | | | |
| Transportation | \$ 58,355 | \$ 58,355 | \$ 27,476 | 47.08% |
| Total Appropriations without Contribution to Fund Balance | 58,355 | 58,355 | 27,476 | 47.08% |
| Contribution to Fund Balance | 57,821 | 57,821 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 116,176 | \$ 116,176 | \$ 27,476 | 23.65% |
| Projected Fund Balance December 31 | \$ 1,139,565 | \$ 1,139,565 | | |
| Fund Balance as of Report Date | | | \$ 1,056,768 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 3,419,542 | \$ 3,419,542 | \$ 3,419,542 | |
| Revenues: | | | | |
| Charges for Services | \$ 6,165,340 | \$ 6,167,165 | \$ 145,058 | 2.35% |
| Investment Income | 3,632 | 3,632 | 1,341 | 36.92% |
| Total Revenues without Use of Fund Balance | 6,168,972 | 6,170,797 | 146,399 | 2.37% |
| Use of Fund Balance | 749,858 | 749,882 | - | 0.00% |
| TOTAL REVENUES | <u>\$ 6,918,830</u> | <u>\$ 6,920,679</u> | <u>\$ 146,399</u> | 2.12% |
| Appropriations: | | | | |
| Transportation | \$ 6,918,830 | \$ 6,920,679 | \$ 2,169,530 | 31.35% |
| TOTAL APPROPRIATIONS | <u>\$ 6,918,830</u> | <u>\$ 6,920,679</u> | <u>\$ 2,169,530</u> | 31.35% |
| Projected Fund Balance December 31 | \$ 2,669,684 | \$ 2,669,660 | | |
| Fund Balance as of Report Date | | | \$ 1,396,411 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 111,723 | \$ 111,723 | \$ 111,723 | |
| Revenues: | | | | |
| Charges for Services | \$ 77,388 | \$ 77,388 | \$ 30,965 | 40.01% |
| Investment Income | 137 | 137 | 9 | 6.57% |
| TOTAL REVENUES | <u>\$ 77,525</u> | <u>\$ 77,525</u> | <u>\$ 30,974</u> | 39.95% |
| Appropriations: | | | | |
| Juvenile Court | \$ 77,525 | \$ 77,525 | \$ 38,667 | 49.88% |
| TOTAL APPROPRIATIONS | <u>\$ 77,525</u> | <u>\$ 77,525</u> | <u>\$ 38,667</u> | 49.88% |
| Projected Fund Balance December 31 | \$ 111,723 | \$ 111,723 | | |
| Fund Balance as of Report Date | | | \$ 104,030 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 62,361 | \$ 62,361 | \$ 62,361 | |
| Revenues: | | | | |
| Charges for Services | \$ 53,244 | \$ 53,244 | \$ 19,399 | 36.43% |
| Investment Income | 60 | 60 | - | 0.00% |
| Miscellaneous | 5,476 | 5,476 | 1,823 | 33.29% |
| Total Revenues without Use of Fund Balance | 58,780 | 58,780 | 21,222 | 36.10% |
| Use of Fund Balance | 40,487 | 40,487 | - | 0.00% |
| TOTAL REVENUES | \$ 99,267 | \$ 99,267 | \$ 21,222 | 21.38% |
| Appropriations: | | | | |
| Corrections | \$ 99,267 | \$ 99,267 | \$ 29,507 | 29.72% |
| TOTAL APPROPRIATIONS | \$ 99,267 | \$ 99,267 | \$ 29,507 | 29.72% |
| Projected Fund Balance December 31 | \$ 21,874 | \$ 21,874 | | |
| Fund Balance as of Report Date | | | \$ 54,076 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|-------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 1,619,038 | \$ 1,619,038 | \$ 1,619,038 | |
| Revenues: | | | | |
| Charges for Services | \$ 374,104 | \$ 374,104 | \$ 171,701 | 45.90% |
| Investment Income | 617 | 617 | - | 0.00% |
| TOTAL REVENUES | <u>\$ 374,721</u> | <u>\$ 374,721</u> | <u>\$ 171,701</u> | 45.82% |
| Appropriations: | | | | |
| Sheriff Inmate Store Operations | \$ 374,104 | \$ 374,104 | \$ 94,909 | 25.37% |
| Total Appropriations without Contribution to Fund Balance | 374,104 | 374,104 | 94,909 | 25.37% |
| Contribution to Fund Balance | 617 | 617 | - | 0.00% |
| TOTAL APPROPRIATIONS | <u>\$ 374,721</u> | <u>\$ 374,721</u> | <u>\$ 94,909</u> | 25.33% |
| Projected Fund Balance December 31 | <u>\$ 1,619,655</u> | <u>\$ 1,619,655</u> | | |
| Fund Balance as of Report Date | | | <u>\$ 1,695,830</u> | |

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CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 1,310,075 | \$ 1,310,075 | \$ 1,310,075 | |
| Revenues: | | | | |
| Fines and Forfeitures | \$ 831,786 | \$ 831,786 | \$ 287,753 | 34.59% |
| Investment Income | 1,984 | 1,984 | 547 | 27.57% |
| Miscellaneous | - | - | 624 | - |
| Other Financing Sources | 110,194 | 110,194 | 45,914 | 41.67% |
| Total Revenues without Use of Fund Balance | 943,964 | 943,964 | 334,838 | 35.47% |
| Use of Fund Balance | 211,564 | 211,564 | - | 0.00% |
| TOTAL REVENUES | \$ 1,155,528 | \$ 1,155,528 | \$ 334,838 | 28.98% |
| Appropriations: | | | | |
| District Attorney | \$ 470,537 | \$ 470,537 | \$ 117,941 | 25.07% |
| Solicitor General | 684,991 | 684,991 | 203,444 | 29.70% |
| TOTAL APPROPRIATIONS | \$ 1,155,528 | \$ 1,155,528 | \$ 321,385 | 27.81% |
| Projected Fund Balance December 31 | \$ 1,098,511 | \$ 1,098,511 | | |
| Fund Balance as of Report Date | | | \$ 1,323,528 | |

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DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 528,509 | \$ 528,509 | \$ 528,509 | |
| Revenues: | | | | |
| Fines and Forfeitures | \$ 155,000 | \$ 155,000 | \$ 9,663 | 6.23% |
| Investment Income | 550 | 550 | 217 | 39.45% |
| Total Revenues without Use of Fund Balance | 155,550 | 155,550 | 9,880 | 6.35% |
| Use of Fund Balance | 49,450 | 49,450 | - | 0.00% |
| TOTAL REVENUES | \$ 205,000 | \$ 205,000 | \$ 9,880 | 4.82% |
| Appropriations: | | | | |
| District Attorney | \$ 205,000 | \$ 205,000 | \$ 56,999 | 27.80% |
| TOTAL APPROPRIATIONS | \$ 205,000 | \$ 205,000 | \$ 56,999 | 27.80% |
| Projected Fund Balance December 31 | \$ 479,059 | \$ 479,059 | | |
| Fund Balance as of Report Date | | | \$ 481,390 | |

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POLICE SPECIAL JUSTICE FUND (070)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 3,889,504 | \$ 3,889,504 | \$ 3,889,504 | |
| Revenue: | | | | |
| Fines and Forfeitures | \$ 300,000 | \$ 300,000 | \$ 115,201 | 38.40% |
| Investment Income | 3,300 | 3,300 | - | 0.00% |
| Miscellaneous | 100 | 100 | - | 0.00% |
| Total Revenues without Use of Fund Balance | 303,400 | 303,400 | 115,201 | 37.97% |
| Use of Fund Balance | 1,189,515 | 1,189,515 | - | 0.00% |
| TOTAL REVENUES | \$ 1,492,915 | \$ 1,492,915 | \$ 115,201 | 7.72% |
| Appropriations: | | | | |
| Police Special Investigation Operations | \$ 1,492,915 | \$ 1,492,915 | \$ 361,109 | 24.19% |
| TOTAL APPROPRIATIONS | \$ 1,492,915 | \$ 1,492,915 | \$ 361,109 | 24.19% |
| Projected Fund Balance December 31 | \$ 2,699,989 | \$ 2,699,989 | | |
| Fund Balance as of Report Date | | | \$ 3,643,596 | |

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POLICE SPECIAL TREASURY FUND (071)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|------------------------------------|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 264,940 | \$ 264,940 | \$ 264,940 | |
| Revenue: | | | | |
| Use of Fund Balance | \$ 264,233 | \$ 264,233 | \$ - | 0.00% |
| TOTAL REVENUES | \$ 264,233 | \$ 264,233 | \$ - | 0.00% |
| Appropriations: | | | | |
| Police Services | \$ 264,233 | \$ 264,233 | \$ 13,534 | 5.12% |
| TOTAL APPROPRIATIONS | \$ 264,233 | \$ 264,233 | \$ 13,534 | 5.12% |
| Projected Fund Balance December 31 | \$ 707 | \$ 707 | | |
| Fund Balance as of Report Date | | | \$ 251,406 | |

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POLICE SPECIAL STATE FUND (072)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 2,966,115 | \$ 2,966,115 | \$ 2,966,115 | |
| Revenue: | | | | |
| Fines and Forfeitures | \$ 500,000 | \$ 500,000 | \$ 108,457 | 21.69% |
| Investment Income | 850 | 850 | - | 0.00% |
| Miscellaneous | 500 | 500 | 1,575 | 315.00% |
| Total Revenues without Use of Fund Balance | 501,350 | 501,350 | 110,032 | 21.95% |
| Use of Fund Balance | 382,785 | 382,785 | - | 0.00% |
| TOTAL REVENUES | \$ 884,135 | \$ 884,135 | \$ 110,032 | 12.45% |
| Appropriations: | | | | |
| Police Services | \$ 884,135 | \$ 884,135 | \$ 78,029 | 8.83% |
| TOTAL APPROPRIATIONS | \$ 884,135 | \$ 884,135 | \$ 78,029 | 8.83% |
| Projected Fund Balance December 31 | \$ 2,583,330 | \$ 2,583,330 | | |
| Fund Balance as of Report Date | | | \$ 2,998,118 | |

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SHERIFF SPECIAL JUSTICE FUND (065)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 201,731 | \$ 201,731 | \$ 201,731 | |
| Revenues: | | | | |
| Fines and Forfeitures | \$ 37,000 | \$ 37,000 | \$ - | 0.00% |
| Investment Income | 279 | 279 | 151 | 54.12% |
| Total Revenues without Use of Fund Balance | 37,279 | 37,279 | 151 | 0.41% |
| Use of Fund Balance | 62,721 | 62,721 | - | 0.00% |
| TOTAL REVENUES | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 151</u> | 0.15% |
| Appropriations: | | | | |
| Sheriff Special Operations | \$ 100,000 | \$ 100,000 | \$ 6,708 | 6.71% |
| TOTAL APPROPRIATIONS | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 6,708</u> | 6.71% |
| Projected Fund Balance December 31 | \$ 139,010 | \$ 139,010 | | |
| Fund Balance as of Report Date | | | \$ 195,174 | |

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SHERIFF SPECIAL TREASURY FUND (066)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 826,862 | \$ 826,862 | \$ 826,862 | |
| Revenues: | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ 288,371 | - |
| Investment Income | 330 | 330 | 314 | 95.15% |
| Other Financing Sources | - | - | 728 | - |
| Total Revenues without Use of Fund Balance | 330 | 330 | 289,413 | 87700.91% |
| Use of Fund Balance | 499,670 | 499,670 | - | 0.00% |
| TOTAL REVENUES | <u>\$ 500,000</u> | <u>\$ 500,000</u> | <u>\$ 290,141</u> | 58.03% |
| Appropriations: | | | | |
| Sheriff Special Operations | \$ 500,000 | \$ 500,000 | \$ 229,694 | 45.94% |
| TOTAL APPROPRIATIONS | <u>\$ 500,000</u> | <u>\$ 500,000</u> | <u>\$ 229,694</u> | 45.94% |
| | | | | |
| Projected Fund Balance December 31 | \$ 327,192 | \$ 327,192 | | |
| | | | | |
| Fund Balance as of Report Date | | | \$ 887,309 | |

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SHERIFF SPECIAL STATE FUND (067)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 163,945 | \$ 163,945 | \$ 163,945 | |
| Revenues: | | | | |
| Investment Income | \$ 50 | \$ 50 | \$ 68 | 136.00% |
| Total Revenues without Use of Fund Balance | 50 | 50 | 68 | 136.00% |
| Use of Fund Balance | 99,950 | 99,950 | - | 0.00% |
| TOTAL REVENUES | \$ 100,000 | \$ 100,000 | \$ 68 | 0.07% |
| Appropriations: | | | | |
| Sheriff Special Operations | \$ 100,000 | \$ 100,000 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 100,000 | \$ 100,000 | \$ - | 0.00% |
| | | | | |
| Projected Fund Balance December 31 | \$ 63,995 | \$ 63,995 | | |
| | | | | |
| Fund Balance as of Report Date | | | \$ 164,013 | |

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E-911 FUND (095)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 34,709,737 | \$ 34,709,737 | \$ 34,709,737 | |
| Revenues: | | | | |
| Charges for Services | \$ 12,552,079 | \$ 12,552,079 | \$ 4,215,332 | 33.58% |
| Investment Income | 137,656 | 137,656 | 75,837 | 55.09% |
| Miscellaneous | - | - | 3,407 | - |
| Total Revenues without Use of Fund Balance | 12,689,735 | 12,689,735 | 4,294,576 | 33.84% |
| Use of Fund Balance | 4,129,457 | 6,694,535 | - | 0.00% |
| TOTAL REVENUES | <u>\$ 16,819,192</u> | <u>\$ 19,384,270</u> | <u>\$ 4,294,576</u> | 22.15% |
| Appropriations: | | | | |
| 911 Operations | \$ 16,819,192 | \$ 19,384,270 | \$ 6,097,630 | 31.46% |
| TOTAL APPROPRIATIONS | <u>\$ 16,819,192</u> | <u>\$ 19,384,270</u> | <u>\$ 6,097,630</u> | 31.46% |
| Projected Fund Balance December 31 | \$ 30,580,280 | \$ 28,015,202 | | |
| Fund Balance as of Report Date | | | \$ 32,906,683 | |

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STADIUM FUND (055)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 849,515 | \$ 849,515 | \$ 849,515 | |
| Revenues: | | | | |
| Taxes | \$ 750,000 | \$ 750,000 | \$ 315,497 | 42.07% |
| Intergovernmental | 400,000 | 400,000 | 400,000 | 100.00% |
| Charges for Services | 941,052 | 941,052 | 450,000 | 47.82% |
| Investment Income | 140 | 140 | - | 0.00% |
| Total Revenues without Use of Fund Balance | <u>2,091,192</u> | <u>2,091,192</u> | <u>1,165,497</u> | <u>55.73%</u> |
| Use of Fund Balance | 71,650 | 71,650 | - | 0.00% |
| TOTAL REVENUES | <u>\$ 2,162,842</u> | <u>\$ 2,162,842</u> | <u>\$ 1,165,497</u> | <u>53.89%</u> |
| Appropriations: | | | | |
| Stadium Debt | \$ 2,162,842 | \$ 2,162,842 | \$ 1,071,023 | 49.52% |
| TOTAL APPROPRIATIONS | <u>\$ 2,162,842</u> | <u>\$ 2,162,842</u> | <u>\$ 1,071,023</u> | <u>49.52%</u> |
| Projected Fund Balance December 31 | \$ 777,865 | \$ 777,865 | | |
| Fund Balance as of Report Date | | | \$ 943,989 | |

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TOURISM FUND (050)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Fund Balance January 1 | \$ 6,701,634 | \$ 6,701,634 | \$ 6,701,634 | |
| Revenues: | | | | |
| Taxes | \$ 6,409,430 | \$ 6,409,430 | \$ 2,162,321 | 33.74% |
| Charges for Services | 350 | 350 | - | 0.00% |
| Investment Income | 800 | 800 | 6,726 | 840.75% |
| Total Revenues without Use of Fund Balance | 6,410,580 | 6,410,580 | 2,169,047 | 33.84% |
| Use of Fund Balance | 576,947 | 576,947 | - | 0.00% |
| TOTAL REVENUES | \$ 6,987,527 | \$ 6,987,527 | \$ 2,169,047 | 31.04% |
| Appropriations: | | | | |
| Tourism | \$ 2,038,272 | \$ 2,038,272 | \$ 986,185 | 48.38% |
| Gwinnett Center Debt | 4,949,255 | 4,949,255 | 1,399,628 | 28.28% |
| TOTAL APPROPRIATIONS | \$ 6,987,527 | \$ 6,987,527 | \$ 2,385,813 | 34.14% |
| Projected Fund Balance December 31 | \$ 6,124,687 | \$ 6,124,687 | | |
| Fund Balance as of Report Date | | | \$ 6,484,868 | |

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TREE BANK FUND (040)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| 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 | 10 | - | 0.00% |
| Total Revenues without Use of Fund Balance | 27,010 | 27,010 | 2,000 | 7.40% |
| Use of Fund Balance | 3,600 | 3,600 | - | 0.00% |
| TOTAL REVENUES | \$ 30,610 | \$ 30,610 | \$ 2,000 | 6.53% |
| Appropriations: | | | | |
| Planning and Development | \$ 30,610 | \$ 30,610 | \$ - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 30,610 | \$ 30,610 | \$ - | 0.00% |
| Projected Fund Balance December 31 | \$ 56,707 | \$ 56,707 | | |
| Fund Balance as of Report Date | | | \$ 62,307 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 398,371 | \$ 398,371 | \$ 398,371 | |
| Revenues: | | | | |
| Charges for Services | \$ 105,000 | \$ 105,000 | \$ 59,591 | 56.75% |
| Investment Income | 105 | 105 | - | 0.00% |
| Miscellaneous | 721,250 | 721,250 | 304,687 | 42.24% |
| Total Revenues without Use of Net Assets | 826,355 | 826,355 | 364,278 | 44.08% |
| Use of Net Assets | 12,473 | 12,473 | - | 0.00% |
| TOTAL REVENUES | \$ 838,828 | \$ 838,828 | \$ 364,278 | 43.43% |
| Appropriations: | | | | |
| Transportation | \$ 838,828 | \$ 838,828 | \$ 274,720 | 32.75% |
| TOTAL APPROPRIATIONS | \$ 838,828 | \$ 838,828 | \$ 274,720 | 32.75% |
| Projected Net Assets December 31 | \$ 385,898 | \$ 385,898 | | |
| Estimated Net Assets as of Report Date | | | \$ 487,929 | |

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LOCAL TRANSIT OPERATING FUND (515)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 1,427,718 | \$ 1,427,718 | \$ 1,427,718 | |
| Revenues: | | | | |
| Charges for Services | \$ 4,272,270 | \$ 4,272,270 | \$ 1,678,561 | 39.29% |
| Investment Income | 6,157 | 6,157 | 1,498 | 24.33% |
| Miscellaneous | 274,000 | 274,000 | 12,810 | 4.68% |
| Other Financing Sources | 3,200,000 | 3,200,000 | 1,333,333 | 41.67% |
| TOTAL REVENUES | \$ 7,752,427 | \$ 7,752,427 | \$ 3,026,202 | 39.04% |
| Appropriations: | | | | |
| Financial Services | \$ 67,332 | \$ 67,332 | \$ 23,627 | 35.09% |
| Transportation | 7,685,095 | 7,685,095 | 2,332,188 | 30.35% |
| TOTAL APPROPRIATIONS | \$ 7,752,427 | \$ 7,752,427 | \$ 2,355,815 | 30.39% |
| Projected Net Assets December 31 | \$ 1,427,718 | \$ 1,427,718 | | |
| Net Assets as of Report Date | | | \$ 2,098,105 | |

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SOLID WASTE OPERATING FUND (595)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 5,061,618 | \$ 5,061,618 | \$ 5,061,618 | |
| Revenues: | | | | |
| Taxes (Non-exclusive Franchise Fees) | \$ 125,207 | \$ 125,207 | \$ 67,121 | 53.61% |
| Charges for Services | 41,477,630 | 41,477,630 | 18,077,546 | 43.58% |
| Investment Income | 101,461 | 101,461 | 137,601 | 135.62% |
| Miscellaneous | 4,050 | 4,050 | 1,089 | 26.89% |
| TOTAL REVENUES | \$ 41,708,348 | \$ 41,708,348 | \$ 18,283,357 | 43.84% |
| Appropriations: | | | | |
| Financial Services | \$ 40,773,147 | \$ 40,773,147 | \$ 13,377,092 | 32.81% |
| Total Appropriations without Working Capital Reserve | 40,773,147 | 40,773,147 | 13,377,092 | 32.81% |
| Working Capital Reserve | 935,201 | 935,201 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 41,708,348 | \$ 41,708,348 | \$ 13,377,092 | 32.07% |
| Projected Net Assets December 31 | \$ 5,996,819 | \$ 5,996,819 | | |
| Net Assets as of Report Date | | | \$ 9,967,883 | |

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STORMWATER OPERATING FUND (590)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 6,254,434 | \$ 6,254,434 | \$ 6,254,434 | |
| Revenues: | | | | |
| Charges for Services | \$ 30,347,810 | \$ 30,347,810 | \$ 949,150 | 3.13% |
| Investment Income | 10,708 | 10,708 | 7,406 | 69.16% |
| Miscellaneous | 250 | 250 | 9,210 | 3684.00% |
| Total Revenues without Use of Net Assets | \$ 30,358,768 | \$ 30,358,768 | \$ 965,766 | 3.18% |
| Use of Net Assets | 65,764 | - | - | - |
| TOTAL REVENUES | \$ 30,424,532 | \$ 30,358,768 | \$ 965,766 | 3.18% |
| Appropriations: | | | | |
| Planning and Development | \$ 416,520 | \$ 416,520 | \$ 184,262 | 44.24% |
| Water Resources* | 30,008,012 | 29,801,597 | 11,191,928 | 37.55% |
| Total Appropriations without Working Capital Reserve | 30,424,532 | 30,218,117 | 11,376,190 | 37.65% |
| Working Capital Reserve | - | 140,651 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 30,424,532 | \$ 30,358,768 | \$ 11,376,190 | 37.47% |
| Projected Net Assets December 31 | \$ 6,188,670 | \$ 6,395,085 | | |
| Net Deficit as of Report Date | | | \$ (4,155,990) | |

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

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WATER AND SEWER OPERATING FUND (501)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|--|--------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 13,545,759 | \$ 13,545,759 | \$ 13,545,759 | |
| Revenues: | | | | |
| Charges for Services | \$ 273,666,000 | \$ 273,666,000 | \$ 97,982,754 | 35.80% |
| Investment Income | 47,599 | 47,599 | 24,195 | 50.83% |
| Contributions and Donations | 5,590,000 | 5,590,000 | 4,707,957 | 84.22% |
| Miscellaneous | 700,000 | 700,000 | 1,046,528 | 149.50% |
| TOTAL REVENUES | \$ 280,003,599 | \$ 280,003,599 | \$ 103,761,434 | 37.06% |
| Appropriations: | | | | |
| Planning and Development | \$ 1,182,525 | \$ 1,135,978 | \$ 429,274 | 37.79% |
| Water Resources* | 276,253,106 | 275,552,114 | 103,704,020 | 37.63% |
| Total Appropriations without Working Capital Reserve | 277,435,631 | 276,688,092 | 104,133,294 | 37.64% |
| Working Capital Reserve | 2,567,968 | 3,315,507 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 280,003,599 | \$ 280,003,599 | \$ 104,133,294 | 37.19% |
| Projected Net Assets December 31 | \$ 16,113,727 | \$ 16,861,266 | | |
| Net Assets as of Report Date | | | \$ 13,173,899 | |

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

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AUTO LIABILITY FUND (606)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 1,740,920 | \$ 1,740,920 | \$ 1,740,920 | |
| Revenues: | | | | |
| Charges for Services | \$ 800,000 | \$ 800,000 | \$ 333,333 | 41.67% |
| Investment Income | 2,464 | 2,464 | 487 | 19.76% |
| Total Revenues without Use of Net Assets | 802,464 | 802,464 | 333,820 | 41.60% |
| Use of Net Assets | 47,267 | 47,267 | - | 0.00% |
| TOTAL REVENUES | \$ 849,731 | \$ 849,731 | \$ 333,820 | 39.29% |
| Appropriations: | | | | |
| Financial Services | \$ 849,731 | \$ 849,731 | \$ 148,081 | 17.43% |
| TOTAL APPROPRIATIONS | \$ 849,731 | \$ 849,731 | \$ 148,081 | 17.43% |
| Projected Net Assets December 31 | \$ 1,693,653 | \$ 1,693,653 | | |
| Net Assets as of Report Date | | | \$ 1,926,659 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 836,905 | \$ 836,905 | \$ 836,905 | |
| Revenues: | | | | |
| Charges for Services | \$ 5,625,151 | \$ 5,641,901 | \$ 2,317,649 | 41.08% |
| Investment Income | 500 | 500 | - | 0.00% |
| Miscellaneous | 237,460 | 237,460 | 334,969 | 141.06% |
| Total Revenues without Use of Net Assets | 5,863,111 | 5,879,861 | 2,652,618 | 45.11% |
| Use of Net Assets | 74,017 | 48,488 | - | 0.00% |
| TOTAL REVENUES | \$ 5,937,128 | \$ 5,928,349 | \$ 2,652,618 | 44.74% |
| Appropriations: | | | | |
| Support Services | \$ 5,937,128 | \$ 5,928,349 | \$ 2,119,837 | 35.76% |
| TOTAL APPROPRIATIONS | \$ 5,937,128 | \$ 5,928,349 | \$ 2,119,837 | 35.76% |
| Projected Net Assets December 31 | \$ 762,888 | \$ 788,417 | | |
| Net Assets as of Report Date | | | \$ 1,369,686 | |

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GROUP SELF-INSURANCE FUND (605)

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

| | 2012 Adopted Budget | Current Annual Budget as of 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 24,225,931 | \$ 24,225,931 | \$ 24,225,931 | |
| Revenues: | | | | |
| Charges for Services | \$ 38,857,754 | \$ 38,857,754 | \$ 14,763,415 | 37.99% |
| Investment Income | 150,566 | 150,566 | 71,427 | 47.44% |
| Miscellaneous | - | - | 29,685 | - |
| Total Revenues without Use of Net Assets | 39,008,320 | 39,008,320 | 14,864,527 | 38.11% |
| Use of Net Assets | 4,622,151 | 4,622,151 | - | 0.00% |
| TOTAL REVENUES | \$ 43,630,471 | \$ 43,630,471 | \$ 14,864,527 | 34.07% |
| Appropriations: | | | | |
| Human Resources | \$ 43,630,471 | \$ 43,630,471 | \$ 17,417,641 | 39.92% |
| TOTAL APPROPRIATIONS | \$ 43,630,471 | \$ 43,630,471 | \$ 17,417,641 | 39.92% |
| Projected Net Assets December 31 | \$ 19,603,780 | \$ 19,603,780 | | |
| Net Assets as of Report Date | | | \$ 21,672,817 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 17,095,950 | \$ 17,095,950 | \$ 17,095,950 | |
| Revenues: | | | | |
| Charges for Services | \$ 3,365,000 | \$ 3,365,000 | \$ 1,402,083 | 41.67% |
| Investment Income | 54,778 | 54,778 | 15,484 | 28.27% |
| Miscellaneous | 4,000 | 4,000 | 2,659 | 66.48% |
| Total Revenues without Use of Net Assets | 3,423,778 | 3,423,778 | 1,420,226 | 41.48% |
| Use of Net Assets | 3,490,662 | 3,490,662 | - | 0.00% |
| TOTAL REVENUES | \$ 6,914,440 | \$ 6,914,440 | \$ 1,420,226 | 20.54% |
| Appropriations: | | | | |
| Financial Services | \$ 6,914,440 | \$ 6,914,440 | \$ 3,555,827 | 51.43% |
| TOTAL APPROPRIATIONS | \$ 6,914,440 | \$ 6,914,440 | \$ 3,555,827 | 51.43% |
| Projected Net Assets December 31 | \$ 13,605,288 | \$ 13,605,288 | | |
| Net Assets as of Report Date | | | \$ 14,960,349 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ 10,221,826 | \$ 10,221,826 | \$ 10,221,826 | |
| Revenues: | | | | |
| Charges for Services | \$ 1,850,000 | \$ 1,850,000 | \$ 770,834 | 41.67% |
| Investment Income | 44,980 | 44,980 | 19,374 | 43.07% |
| Total Revenues without Use of Net Assets | 1,894,980 | 1,894,980 | 790,208 | 41.70% |
| Use of Net Assets | 2,339,895 | 2,339,895 | - | 0.00% |
| TOTAL REVENUES | \$ 4,234,875 | \$ 4,234,875 | \$ 790,208 | 18.66% |
| Appropriations: | | | | |
| Human Resources | \$ 4,234,875 | \$ 4,234,875 | \$ 1,504,633 | 35.53% |
| TOTAL APPROPRIATIONS | \$ 4,234,875 | \$ 4,234,875 | \$ 1,504,633 | 35.53% |
| Projected Net Assets December 31 | \$ 7,881,931 | \$ 7,881,931 | | |
| Net Assets as of Report Date | | | \$ 9,507,401 | |

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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 5/31/2012 | Actuals YTD as of 5/31/2012 | % Actual to Annual Total |
|---|------------------------|---|--------------------------------|--------------------------------|
| Net Assets January 1 | \$ - | \$ - | \$ - | |
| Revenues: | | | | |
| Charges for Services | \$ 51,344,318 | \$ 51,344,318 | \$ 21,415,590 | 41.71% |
| Miscellaneous | 1,707,496 | 1,716,496 | 718,834 | 41.88% |
| TOTAL REVENUES | \$ 53,051,814 | \$ 53,060,814 | \$ 22,134,424 | 41.72% |
| Appropriations: | | | | |
| County Administration | \$ 4,309,507 | \$ 4,309,507 | \$ 1,885,697 | 43.76% |
| Financial Services | 7,414,511 | 7,261,573 | 3,311,056 | 45.60% |
| Human Resources | 3,101,009 | 3,101,009 | 1,188,731 | 38.33% |
| Information Technology | 26,778,556 | 26,472,094 | 14,249,707 | 53.83% |
| Law | 1,906,333 | 1,906,333 | 777,266 | 40.77% |
| Support Services | 8,694,394 | 8,597,655 | 3,153,984 | 36.68% |
| Non-Departmental: | | | | |
| Other Miscellaneous | 500,000 | 495,000 | 39,118 | 7.90% |
| Court Reporters | - | 5,000 | - | 0.00% |
| OPEB Transfer - Insurance and Claims | - | 6,824 | - | 0.00% |
| Compensation Reserve | 297,504 | 297,504 | - | 0.00% |
| Contingency | 50,000 | 50,000 | - | 0.00% |
| Total Non-Departmental | 847,504 | 854,328 | 39,118 | 4.58% |
| Total Appropriations without Working Capital Reserve | 53,051,814 | 52,502,499 | 24,605,559 | 46.87% |
| Working Capital Reserve | - | 558,315 | - | 0.00% |
| TOTAL APPROPRIATIONS | \$ 53,051,814 | \$ 53,060,814 | \$ 24,605,559 | 46.37% |
| Projected Net Assets December 31 | \$ - | \$ 558,315 | | |
| Net Deficit as of Report Date | | | \$ (2,471,135) | |

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

As of 5/31/2012

| Departmental /Non-Department Transfers | Amount | Description |
|---|-----------------------|---|
| <i>From:</i> | | |
| Inmate Medical Reserve | \$ (77,315) | Transferred to Corrections |
| | (43,912) | Transferred to Police |
| | (621,609) | Transferred to Sheriff |
| <i>Subtotal</i> | <i>(742,836)</i> | |
| Indigent Defense Reserve | (20,700) | Transferred to Probate Court |
| | (1,901,300) | Transferred to Judiciary |
| | (24,500) | Transferred to Recorder's Court |
| | (259,500) | Transferred to Juvenile Court |
| <i>Subtotal</i> | <i>(2,206,000)</i> | |
| Court Reporters Reserve | (94,600) | Transferred to Juvenile Court |
| | (821,600) | Transferred to Judiciary |
| | (10,200) | Transferred to Solicitor General |
| <i>Subtotal</i> | <i>(926,400)</i> | |
| Court Interpreters Reserve | (35,600) | Transferred to Juvenile Court |
| | (31,371) | Transferred to Recorder's Court |
| | (195,100) | Transferred to Judiciary |
| | (1,400) | Transferred to Probate Court |
| <i>Subtotal</i> | <i>(263,471)</i> | |
| Total Non-Departmental Transfers | \$ (4,138,707) | |
| <i>To:</i> | | |
| Corrections | \$ 77,315 | Transferred from Inmate Medical Reserve |
| <i>Subtotal</i> | <i>77,315</i> | |
| Police | 43,912 | Transferred from Inmate Medical Reserve |
| <i>Subtotal</i> | <i>43,912</i> | |
| Juvenile Court | 35,600 | Transferred from Court Interpreters Reserve |
| | 94,600 | Transferred from Court Reporters Reserve |
| | 259,500 | Transferred from Indigent Defense |
| <i>Subtotal</i> | <i>389,700</i> | |
| Sheriff | 621,609 | Transferred from Inmate Medical Reserve |
| <i>Subtotal</i> | <i>621,609</i> | |
| Judiciary | 195,100 | Transferred from Court Interpreters Reserve |
| | 821,600 | Transferred from Court Reporters Reserve |
| | 1,901,300 | Transferred from Indigent Defense |
| <i>Subtotal</i> | <i>2,918,000</i> | |
| Recorder's Court | 31,371 | Transferred from Court Interpreters Reserve |
| | 24,500 | Transferred from Indigent Defense |
| <i>Subtotal</i> | <i>55,871</i> | |
| Probate Court | 20,700 | Transferred from Indigent Defense |
| | 1,400 | Transferred from Court Interpreters Reserve |
| <i>Subtotal</i> | <i>22,100</i> | |
| Solicitor General | 10,200 | Transferred from Court Reporters Reserve |
| | 10,200 | |
| Total Transfers From Non-Departmental Reserves | \$ 4,138,707 | |

INTER-FUND TRANSFERS - ALL FUNDS

As of 5/31/2012

TRANSFER FROM - BUDGET

| TRANSFER TO | General (001) | Recreation (105) | Police Special Justice (070) | Sheriff Special Treasury (066) | E-911 (095) | Tree Bank (040) | Capital Vehicle (305) | Stormwater Operating (590) | Water & Sewer (501) | Fleet Management (610) | Administrative Support (665) | Total |
|---------------------------------------|---------------|------------------|------------------------------|--------------------------------|--------------|-----------------|-----------------------|----------------------------|---------------------|------------------------|------------------------------|----------------|
| General Fund (001) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000,000 | \$ - | \$ 165,000 | \$ - | \$ - | \$ 6,165,000 |
| 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 |
| Capital Projects (300-318) | | 1,032,873 | 240,000 | | 1,769,480 | 3,600 | | | | 32,000 | | 3,077,953 |
| 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 |
| | \$ 11,132,006 | \$ 1,196,109 | \$ 240,000 | \$ 1,250 | \$ 1,769,480 | \$ 3,600 | \$ 6,000,000 | \$ 19,517,000 | \$ 72,465,000 | \$ 48,270 | \$ 98,892 | \$ 112,471,607 |

TRANSFER FROM - ACTUALS

| TRANSFER TO | General (001) | Recreation (105) | Police Special Justice (070) | Sheriff Special Treasury (066) | E-911 (095) | Tree Bank (040) | Capital Vehicle (305) | Stormwater Operating (590) | Water & Sewer (501) | Fleet Management (610) | Administrative Support (665) | Total |
|---------------------------------------|---------------|------------------|------------------------------|--------------------------------|-------------|-----------------|-----------------------|----------------------------|---------------------|------------------------|------------------------------|---------------|
| General Fund (001) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000,000 | \$ - | \$ 68,750 | \$ - | \$ - | \$ 6,068,750 |
| Loganville EMS (103) | 820,000 | | | | | | | | | | | 820,000 |
| Crime Victims Assistance (075) | 45,915 | | | | | | | | | | | 45,915 |
| Local Transit Operating (515) | 1,333,333 | | | | | | | | | | | 1,333,333 |
| Capital Projects (300-318) | | 430,364 | 240,000 | | | | | | | 13,333 | | 683,697 |
| Capital Vehicle/Fleet Equipment (305) | 2,864,593 | 68,015 | | | | | | | | 6,779 | 41,205 | 2,980,592 |
| Miscellaneous Grants (200-250G) | 117,146 | | | | | | | | | | | 117,146 |
| Renewal & Extension - Stormwater | | | | | | | | 8,132,084 | | | | 8,132,084 |
| Renewal & Extension - Water & Sewer | | | | | | | | | 30,125,000 | | | 30,125,000 |
| | \$ 5,180,987 | \$ 498,379 | \$ 240,000 | \$ - | \$ - | \$ - | \$ 6,000,000 | \$ 8,132,084 | \$ 30,193,750 | \$ 20,112 | \$ 41,205 | \$ 50,306,517 |

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

As of 5/31/2012

| Department/Fund | 2012 Adopted Budget - Jan | 2012 Current Annual Budget - May | Difference (Adjustments YTD) | Description |
|-----------------------------------|---------------------------|----------------------------------|------------------------------|--|
| General Fund (001) | | | | |
| 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. |
| Charges for Services | 48,350,120 | 48,350,120 | - | GCID 20120257 Lease agreement with XCell Towers \$6,750. GCID 20120338 amendment to correct GCID 20120257 (\$6,750). |
| Miscellaneous | 1,550,764 | 1,573,282 | 22,518 | 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). |
| Use of Fund Balance | - | 9,470,629 | 9,470,629 | 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 (\$1,401,331). 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). |
| 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> | | | 8,139,688 | |
| Loganville EMS Fund (103) | | | | |
| Other Financing Sources | - | 820,000 | 820,000 | GCID 20120152 2012 Special District Settlement \$820,000. |
| <i>Subtotal</i> | | | 820,000 | |
| Street Lighting Fund (002) | | | | |
| 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 | 749,882 | 24 | GCID 20110242 approval to execute 90 day job vacancy \$24. |
| <i>Subtotal</i> | | | 1,849 | |

| Department/Fund | 2012 Adopted Budget - Jan | 2012 Current Annual Budget - May | Difference (Adjustments YTD) | Description |
|---|---------------------------|----------------------------------|------------------------------|---|
| E-911 Fund (095) | | | | |
| Use of Fund Balance | 4,129,457 | 6,694,535 | 2,565,078 | GCID 2011097 to renew maintenance contract on 800 MHZ radio system.\$190,000. GCID 20110242 approval to execute 90 day job vacancy (\$124,922). GCID 20120152 Special District Settlement \$2,500,000. |
| <i>Subtotal</i> | | | 2,565,078 | |
| StormWater Operating Fund (590) | | | | |
| Use of Net Assets | 65,764 | - | (65,764) | GCID 20110242 approval to execute 90 day job vacancy (\$65,764). |
| <i>Subtotal</i> | | | (65,764) | |
| Fleet Management Fund (610) | | | | |
| Charges for Services | 5,625,151 | 5,641,901 | 16,750 | 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. |
| Use of Net Assets | 74,017 | 48,488 | (25,529) | 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). |
| <i>Subtotal</i> | | | (8,779) | |
| Administrative Support Fund | | | | |
| Miscellaneous | 1,707,496 | 1,716,496 | 9,000 | GCID 20120169 Lease agreement with Davis Broadcasting of Atlanta to locate site equipment on County owned tower \$9,000. |
| <i>Subtotal</i> | | | 9,000 | |
| Total Revenue Budget Adjustments | | | \$ 11,461,072 | |

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

As of 5/31/2012

| Department/Fund | 2012 Adopted Budget - Jan | 2012 Current Annual Budget - May | Difference (Adjustments YTD) | Description |
|-------------------------------------|------------------------------|--|------------------------------------|--|
| General Fund (001) | | | | |
| Transportation | \$ 16,681,486 | \$ 16,420,125 | \$ (261,361) | GCID 20110242 approval to execute 90 day job vacancy (\$261,361). |
| Planning & Development | 8,186,646 | 8,088,411 | (98,235) | GCID 20110242 approval to execute 90 day job vacancy (\$98,235). |
| Police Services | 89,156,202 | 88,291,303 | (864,899) | GCID 20110242 approval to execute 90 day job vacancy (\$915,129). GCID20120066 approval to accept donation from Target Corp for Child Safety Seat Inspection checks \$1,200. GCID20120159 sale of seized firearms \$5,118. \$43,912 transferred from non-departmental, see non-departmental transfer schedule. |
| Corrections | 13,107,435 | 13,061,746 | (45,689) | \$77,315 transferred from non-departmental, see non-departmental transfer schedule. GCID 20110242 approval to execute 90 day job vacancy (\$99,524). GCID 20120249 Ordinance to amend zoning regulation (\$23,480). |
| Fire and Emergency Services | 79,703,048 | 78,138,117 | (1,564,931) | GCID 20110242 approval to execute 90 day job vacancy (\$1,564,931). |
| Community Services | 5,636,793 | 5,552,073 | (84,720) | GCID 20110242 approval to execute 90 day job vacancy (\$84,720). |
| Community Services - Elections | 6,327,282 | 6,309,055 | (18,227) | GCID 20110242 approval to execute 90 day job vacancy (\$18,227). |
| Juvenile Court | 5,764,141 | 6,153,841 | 389,700 | \$389,700 transferred from non-departmental, see non-departmental transfer schedule. |
| Sheriff | 70,311,887 | 70,933,496 | 621,609 | \$621,609 transferred from non-departmental, see non-departmental transfer schedule. |
| Judiciary | 14,104,254 | 17,022,254 | 2,918,000 | \$2,918,000 transferred from non-departmental, see non-departmental transfer schedule. |
| Recorder's Court | 1,568,289 | 1,624,160 | 55,871 | \$55,871 transferred from non-departmental, see non-departmental transfer schedule. |
| Probate Court | 1,903,737 | 1,925,837 | 22,100 | \$22,100 transferred from non-departmental, see non-departmental transfer schedule. |
| Solicitor General | 4,261,655 | 4,271,855 | 10,200 | \$10,200 transferred from non-departmental, see non-departmental transfer schedule. |
| Inmate Medical Reserve | 1,700,000 | 957,164 | (742,836) | See General Fund Non-departmental Budget Transfers Schedule for detail (\$742,836). |
| Contribution to Loganville EMS | - | 820,000 | 820,000 | GCID 20120152 2012 Special District Settlement \$820,000. |
| Other Post Employee Benefit Reserve | 3,000,000 | 3,043,337 | 43,337 | GCID 20110242 approval to execute 90 day job vacancy \$43,337. |

| Department/Fund | 2012 Adopted Budget - Jan | 2012 Current Annual Budget - May | Difference (Adjustments YTD) | Description |
|--|---------------------------|----------------------------------|------------------------------|--|
| Indigent Defense Reserve | 5,972,599 | 3,766,599 | (2,206,000) | See General Fund Non-departmental Budget Transfers Schedule for detail (\$2,206,000). |
| Court Reporters Reserve | 1,894,074 | 967,674 | (926,400) | See General Fund Non-departmental Budget Transfers Schedule for detail (\$926,400). |
| Court Interpreters Reserve | 564,208 | 300,737 | (263,471) | See General Fund Non-departmental Budget Transfers Schedule for detail (\$263,471). |
| Other Governmental Agencies | - | 10,335,640 | 10,335,640 | GCID 20120152 2012 Special District Settlement \$10,335,640. |
| <i>Subtotal</i> | | | 8,139,688 | |
| Recreation Fund(10) | | | | |
| Community Services | 28,511,528 | 28,329,783 | (181,745) | GCID 20110242 approval to execute 90 day job vacancy (\$181,745). |
| Contribution to Fund Balance | 64,533 | 246,278 | 181,745 | GCID 20110242 approval to execute 90 day job vacancy \$181,745. |
| <i>Subtotal</i> | | | - | |
| Loganville EMS Fund (103) | | | | |
| Contribution to Fund Balance | - | 820,000 | 820,000 | GCID 20120152 2012 Special District Settlement \$820,000. |
| <i>Subtotal</i> | | | 820,000 | |
| Street Lighting Fund (002) | | | | |
| Transportation | 6,918,830 | 6,920,679 | 1,849 | GCID 2012055 to incorporate Desiree Subdivision into Gwinnett County Street Lighting district \$1,849. |
| <i>Subtotal</i> | | | 1,849 | |
| E-911 Fund (095) | | | | |
| Police Services | 16,819,192 | 19,384,270 | 2,565,078 | GCID 20110242 approval to execute 90 day job vacancy (\$124,922). GCID2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20120152 2012 Special District Settlement \$2,500,000. |
| <i>Subtotal</i> | | | 2,565,078 | |
| Stormwater Operating Fund (590) | | | | |
| Water Resources | 30,008,012 | 29,801,597 | (206,415) | GCID 20110242 approval to execute 90 day job vacancy (\$206,415). |
| Working Capital Reserve | - | 140,651 | 140,651 | GCID 20110242 approval to execute 90 day job vacancy \$140,651. |
| <i>Subtotal</i> | | | (65,764) | |

| Department/Fund | 2012 Adopted Budget - Jan | 2012 Current Annual Budget - May | Difference (Adjustments YTD) | Description |
|---|---------------------------|----------------------------------|------------------------------|--|
| Water and Sewer Operating Fund (501) | | | | |
| Planning & Development | 1,182,525 | 1,135,978 | (46,547) | GCID 20110242 approval to execute 90 day job vacancy (\$46,547). |
| Water Resources | 276,253,106 | 275,552,114 | (700,992) | GCID 20110242 approval to execute 90 day job vacancy (\$700,992). |
| Working Capital Reserve | 2,567,968 | 3,315,507 | 747,539 | GCID 20110242 approval to execute 90 day job vacancy \$747,539. |
| <i>Subtotal</i> | | | - | |
| Fleet Management Fund (610) | | | | |
| Support Services | 5,937,128 | 5,928,349 | (8,779) | GCID 20110242 approval to execute 90 day job vacancy (\$8,779). |
| <i>Subtotal</i> | | | (8,779) | |
| Administrative Support Fund (665) | | | | |
| Financial Services | 7,414,511 | 7,261,573 | (152,938) | GCID 20110242 approval to execute 90 day job vacancy (\$152,938). |
| Information Technology | 26,778,556 | 26,472,094 | (306,462) | GCID 20110242 approval to execute 90 day job vacancy (\$116,462). GCID2011097 to renew maintenance contract on 800 MHZ radio system (\$190,000). |
| Support Services | 8,694,394 | 8,597,655 | (96,739) | GCID 20110242 approval to execute 90 day job vacancy (\$96,739). |
| OPEB Transfer - Insurance and Claims | - | 6,824 | 6,824 | GCID 20110242 approval to execute 90 day job vacancy \$6,824. |
| Working Capital Reserve | - | 558,315 | 558,315 | GCID 2011097 to renew maintenance contract on 800 MHZ radio system \$190,000. GCID 20110242 approval to execute 90 day job vacancy \$368,315. |
| <i>Subtotal</i> | | | 9,000 | |
| Total Appropriation Budget Adjustments | | | \$ 11,461,072 | |

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND* | ESTIMATED BUDGET | BID/RFP CLOSING DATES |
|----------|---|----------------------------|--|------------------|-----------------------|
| BL008-12 | Old Norcross Stream Restoration and Wetland Mitigation Bank project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$1,000,000.00 | 1/31/2012 |
| BL029-12 | Provision of Locating, Inspecting, Maintenance, Etc. of Valves on an Annual Contract | DWR | 504 Water & Sewer Renewal & Extension Fund | \$2,000,000.00 | 3/15/2012 |
| BL034-12 | Purchase of Field Service Uniforms on an Annual Contract | DWR DOCS DOT DOSS | 001 General Fund 105 Recreation Fund 501 Water and Sewer Operating Fund 520 Airport Operating Fund 590 Stormwater Operating 665 Administrative Support Fund | \$94,843.00 | 3/12/2012 |
| BL041-12 | Purchase of Printers and all Accessories used for issuing Electronic Citations on an Annual Contract | I/TS | 318 2009 SPLOST Fund | \$1,210,000.00 | 4/19/2012 |
| BL044-12 | Property for Sale 1.873 +/- acres of land with a house – 705 Alcovy Forest Drive | DOSS | Revenue | \$89,100.00 | 5/17/2012 |
| BL045-12 | Patterson Road Pump Station Generator Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$742,000.00 | 5/8/2012 |
| BL047-12 | Purchase Duty and Training Ammunition on an Annual Contract | Police | 001 General Fund | \$180,000.00 | Postponed |
| BL048-12 | Purchase of Liquid Oxygen and Liquid Nitrogen on an Annual Contract | DWR | 501 Water and Sewer Operating Fund | \$325,000.00 | 5/10/2012 |
| BL049-12 | Pump Station Generators Project - Phase II | DWR | 504 Water & Sewer Renewal & Extension Fund | \$1,193,000.00 | 5/22/2012 |
| BL052-12 | Pleasant Hill Road (I-85 Interchange) Bridge Improvements Project | DOT | 318 2009 SPLOST Fund | \$3,875,000.00 | 5/15/2012 |
| BL053-12 | Webb Gin House Road at Bennett Road and Grayson Parkway at Pinehurst Road Intersection Improvements Project | DOT | 318 2009 SPLOST Fund | \$880,125.00 | 5/10/2012 |
| BL054-12 | Personal Protective Safety Equipment on an Annual Contract | DOCS DWR | 001 General Fund | \$150,000.00 | 5/2/2012 |

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND* | ESTIMATED BUDGET | BID/RFP CLOSING DATES |
|----------|--|--------------------------------|--|------------------|-----------------------|
| BL055-12 | Jimmy Carter Boulevard at Singleton Road Pedestrian Safety Project | DOT | 318 2009 SPLOST Fund | \$1,114,525.00 | 5/10/2012 |
| BL056-12 | Purchase of Bread on an Annual Contract | DOCS Sheriff Corrections | 001 General Fund | \$233,500.00 | 5/9/2012 |
| BL057-12 | Cambridge Downs Sewer Pump Station Decommissioning Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$130,000.00 | 6/6/2012 |
| BL058-12 | Patch, Seal, and Re-stripe Parking Lots | DOSS | 300-304 Capital Project Fund | \$103,000.00 | 5/31/2012 |
| BL059-12 | Purchase of Traffic Signal LED Modules & Pedestrian Signal Heads on an Annual Contract | DOT | 300-304 Capital Project Fund | \$100,000.00 | 5/22/2012 |
| BL060-12 | Hermitage Plantation Water Main Replacement Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$870,000.00 | 6/13/2012 |
| BL061-12 | Forest Vale, Pebble Creek and Johnson Estates Water Main Replacement Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$1,000,000.00 | 6/19/2012 |
| BL062-12 | Gwinnett County Fire Station 22 Roof Replacement Project | DOSS | 300-304 Capital Project Fund | \$250,000.00 | 6/5/2012 |
| BL063-12 | Lawrenceville Branch Library Roof Replacement | DOSS | 300-304 Capital Project Fund | \$279,000.00 | 6/21/2012 |
| BL064-12 | Camp Branch Road 48" Water Main Relocation/Culvert Replacement | DWR | 501 Water and Sewer Operating Fund | \$556,000.00 | 6/20/2012 |
| BL065-12 | East Park Place Sanitary Sewer Replacement Project | DWR | 501 Water and Sewer Operating Fund | \$468,500.00 | 6/26/2012 |
| BL066-12 | Purchase of Firefighter Personal Protection Equipment on an Annual Contract | Fire | 102 Fire/EMS Fund | \$100,000.00 | 5/29/2012 |
| BL068-12 | Gwinnett County Corrections Water Heater Replacement | DOSS | 300-304 Capital Project Fund | \$485,000.00 | 6/14/2012 |
| BL069-12 | Gwinnett County Fleet Management DEF Dispenser Installation | DOSS | 300-304 Capital Project Fund | \$120,000.00 | 6/19/2012 |

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND* | ESTIMATED BUDGET | BID/RFP CLOSING DATES |
|----------|---|----------------------------------|---|----------------------|-----------------------|
| BL072-12 | Property for Sale by Sealed Bid to Highest Responsible Bidder Tax Map Reference: 5177-018 0.407 +/- acres of land – Hurricane Shoals Road | DOSS | Revenue | \$39,100.00 | 6/7/2012 |
| BL073-12 | Paper Mill Road Gravity Sewer Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$253,465.00 | 6/25/2012 |
| BL074-12 | Camelot Woods Drive Storm Water Drainage Improvement Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$352,000.00 | 7/10/2012 |
| BL075-12 | Sale of Seized Firearms | Police | 001 General Fund | Revenue - Amount TBD | 7/13/2012 |
| BL076-12 | Purchase of Concealable Soft Body Armor on an Annual Contract | Police Sheriff Corrections | 001 General Fund | \$263,680.15 | TBD |
| BL077-12 | Beaver Ruin Pump Station Influent Channels Rehab Project | DWR | 504 Water & Sewer Renewal & Extension Fund | \$493,188.87 | 7/11/2012 |
| BL078-12 | Purchase and Installation of NetMotion Wireless Mobility Software and Maintenance Agreement on an Annual Contract | I/TS | 318 2009 SPLOST Fund | \$210,000.00 | 6/25/2012 |
| BL079-12 | Shoal Creek Filter Plant New Driveway and Security Gate to Stewart Road | DWR | 504 Water & Sewer Renewal & Extension Fund | \$160,000.00 | 7/19/2012 |
| BL080-12 | Purchase of Personal Protective Equipment for a CBRN Environment on an Annual Contract | Police | 001-General Fund 071-Police Special-Treasury | \$87,000.00 | 6/29/2012 |
| BL081-12 | Aquatic Renovations at Best Friend Park and West Gwinnett Aquatic Centers | DOCS | 317 2005 SPLOST Fund | \$123,000.00 | 7/11/2012 |
| BL082-12 | Provision of Landscaping Maintenance Services at Various Gwinnett County Facilities on an Annual Contract | DOSS | 665 Administration Support Fund 001 General Fund | \$177,900.00 | 7/11/2012 |
| BL083-12 | Bethesda Park Parking Lot Resurfacing and Storm Drainage Improvements | DOCS | 317 2005 SPLOST Fund | \$400,000.00 | 7/19/2012 |
| RP019-11 | Provision of Fixed Mount Ruggedized Cellular Modems and Antennas | I/TS | 300 Capital Project Fund | \$950,000.00 | 10/31/2011 |

| BL/RP | DESCRIPTION | DEPT | ANTICIPATED FUND* | ESTIMATED BUDGET | BID/RFP CLOSING DATES |
|----------|--|------|---|------------------|-----------------------|
| RP029-11 | Computer Aid Dispatch (CAD)/Automatic Vehicle Location (AVL) and Video Security Systems for Gwinnett County's Public Transit System. | DOT | 516 Local Transit R&E Fund 516G Local Transit R&E Grants External | \$4,863,000.00 | 10/28/2011 |
| RP002-12 | Provision of Emergency Response Plan and Vulnerability Study | DWR | 504 Water & Sewer Renewal & Extension Fund | \$150,000.00 | 4/5/2012 |
| RP003-12 | Provide State Lobbying and Governmental Affairs Services | DOT | TBD | \$125,000.00 | 4/4/2012 |
| RP005-12 | DWR's Consultant Demand Professional Services on an Annual Contract | DWR | 504 Water & Sewer Renewal & Extension Fund | \$17,000,000.00 | 5/24/2012 |
| RP006-12 | Employee Retirement Investment Advisory and Consulting Services on an Annual Contract | DOFS | TBD | TBD | 4/19/2012 |
| RP007-12 | Purchase and Implementation of Kofax Capture 9 Software | I/TS | 300-304 Capital Project Fund | \$300,000.00 | 4/18/2012 |
| RP009-12 | Provide a Dental Program for Active Employees and Retirees on an Annual Contract | HR | 605 Group Self-Insurance Fund 811 OPEB Trust Fund | \$3,400,000.00 | 4/27/2012 |
| RP010-12 | Provide a Vision Program for Active Employees and Retirees | HR | 605 Group Self-Insurance Fund 811 OPEB Trust Fund | \$541,000.00 | 5/11/2012 |
| RP011-12 | Purchase and Installation of Video Surveillance, Monitoring, and Recording Equipment | DOSS | 300-304 Capital Project Fund | \$545,947.42 | 6/12/2012 |
| RP012-12 | Purchase of a Swift Water Rescue Vehicle | Fire | 318 2009 SPLOST Fund | \$330,750.00 | 7/10/2012 |
| RP014-12 | Banking Services on an Annual Contract | DOFS | 001 General Fund 316 2001 SPLOST Fund 317 2005 SPLOST Fund | \$360,000.00 | 7/10/2012 |
| RP015-12 | Business Objects BI On-Demand Professional Services on an Annual Contract | I/TS | 300-304 Capital Project Fund | \$100,000.00 | TBD |