



gwinnettcounty



Gwinnett County, Georgia  
**Financial Status Report**

for the period ended

**November 30, 2013** (unaudited)



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

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

**FROM:** Maria B. Woods  
Director of Financial Services

**DATE:** December 17, 2013

**SUBJECT:** Monthly Financial Report for the Period Ended November 30, 2013

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

This report includes:

|  |         |
|--|---------|
| Executive Summary                          | Page 2  |
| Financial Summaries by Fund                | Page 10 |
| Non-departmental Budget Transfers Schedule | Page 47 |
| Inter-fund Transfers – All Funds Schedule  | Page 49 |
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# Executive Summary

Notable events during November and early December included planning for the 2014 Special Purpose Local Option Sales Tax (SPLOST) and the continuation of the fiscal year 2014 budget process. Additionally, the Department of Financial Services began preliminary preparations for the fiscal year 2013 external audit.

## **2014 Special Purpose Local Option Sales Tax (SPLOST) Planning**

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

A Citizens Project Selection Committee (CPSC) for transportation made up of representatives from six major interest groups – homeowners, businesses, environmental, schools, civic organizations, and seniors – has been established to review and prioritize prospective project categories for the new SPLOST program. The committee plans to prepare a list of proposed projects for the Board of Commissioners prior to April 1, 2014.

The CPSC's first assignment was to recommend how much money to allocate among different types of projects. In a planning meeting held on September 30<sup>th</sup>, the committee discussed allocations for transportation projects. These recommended transportation allocations are available on the County's website on the [2014 SPLOST – Transportation Category Allocations](#) page.

The CPSC has met three times since voters approved the 2014 SPLOST renewal in November. Meeting agendas, presentations, and notes from the CPSC meetings are available on the County's website on the [CPSC Meetings](#) page.

## **2014 Budget Preparation**

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

## **Property Taxes and Appeals Update**

The Tax Assessor's Office mailed Annual Notices of Current Assessment to all properties in the County in April and May. During the 45 day appeal period, taxpayers filed approximately

11,415 commercial and residential property tax appeals, a 56 percent decrease from the number of appeals filed last year. As of December 15<sup>th</sup>, 99 percent of the appeals have been settled, with 82 appeals or approximately \$24.7 million of the tax digest value still under dispute.

Real and personal property tax payments were due October 3<sup>rd</sup>. As of November 30<sup>th</sup>, the property tax collection rate was 96.35 percent.

Pending receipt of final valuations and in accordance with the Official Code of Georgia Annotated (O.C.G.A.) 48-2-18, the County pre-billed the public utilities at 85 percent of the prior year's taxable value for utility taxes on October 1st. The amount billed for the County was \$5,057,589 with a due date of December 1, 2013. On November 27th, the County received official 2013 assessments for the utility companies from the Georgia Department of Revenue. The Board of Tax Assessors approved and released Notices of Current Assessment totaling \$500 million in digest value on December 4th. In late February or early March, after the end of the 45 day appeal period, the County will issue adjusted final tax bills reconciled for prior payments.

### **New Service Districts Established in 2013**

As a result of a negotiated service delivery strategy (SDS) agreement reached between Gwinnett County and 15 cities in early 2012, four new service district funds were created on January 1, 2013 and added to this report:

- Development and Enforcement Services District Fund
- Fire and Emergency Medical Services District Fund
- Police Services District Fund
- Loganville Emergency Services Medical Services District Fund

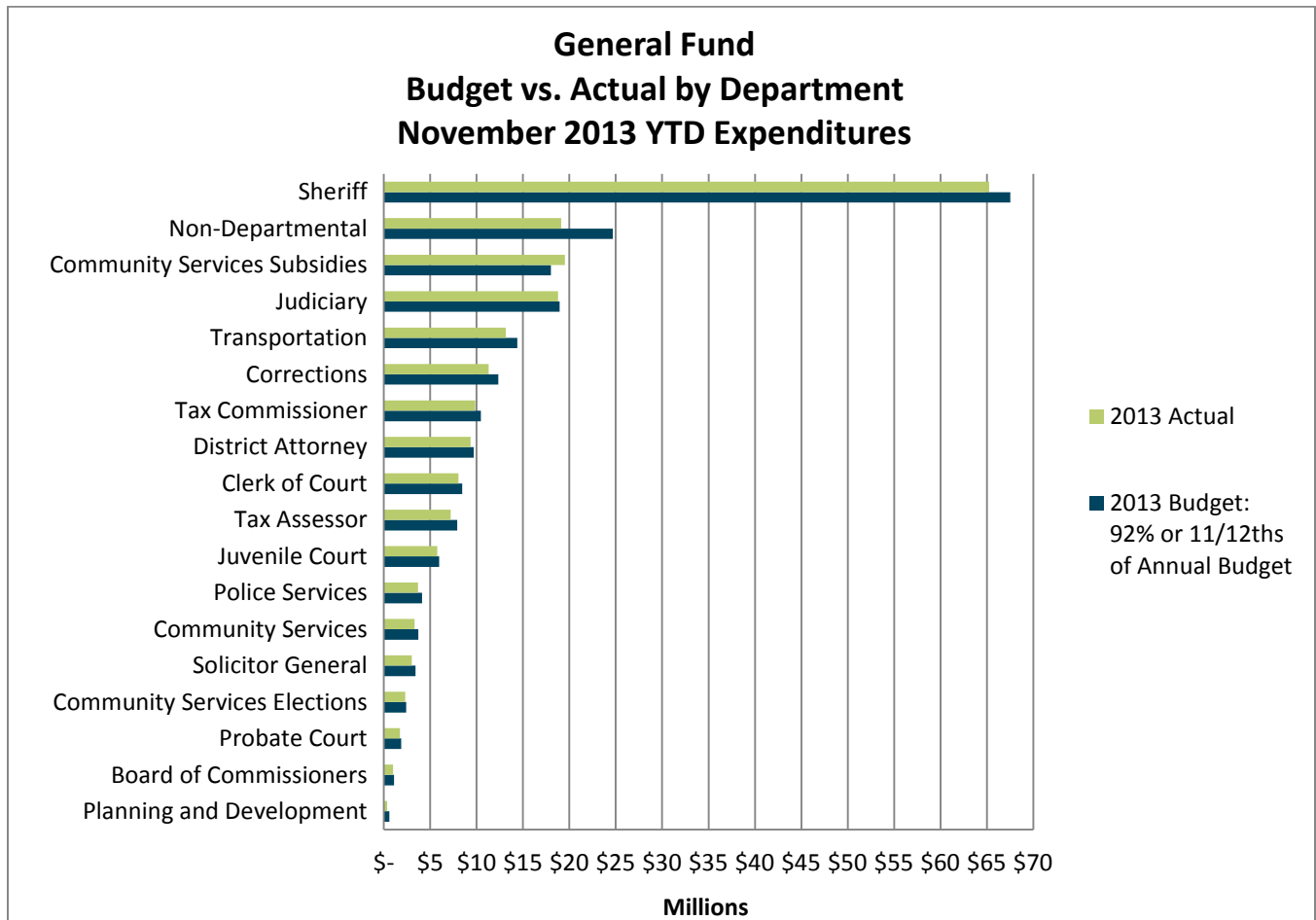
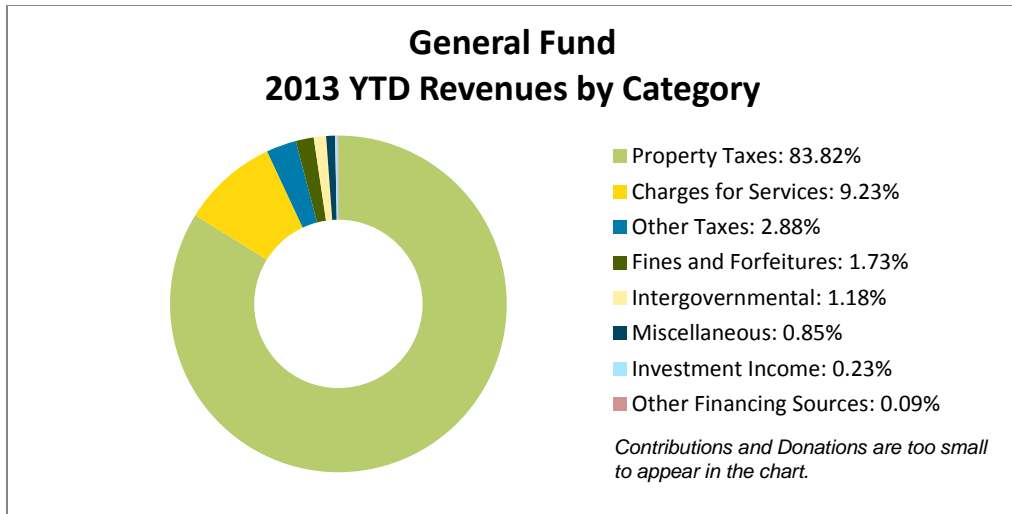
For more information on the new service districts, visit the [Gwinnett County Service Districts Explained](#) page on the County's website.

### **Report Format**

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

# General Fund (page 10)

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



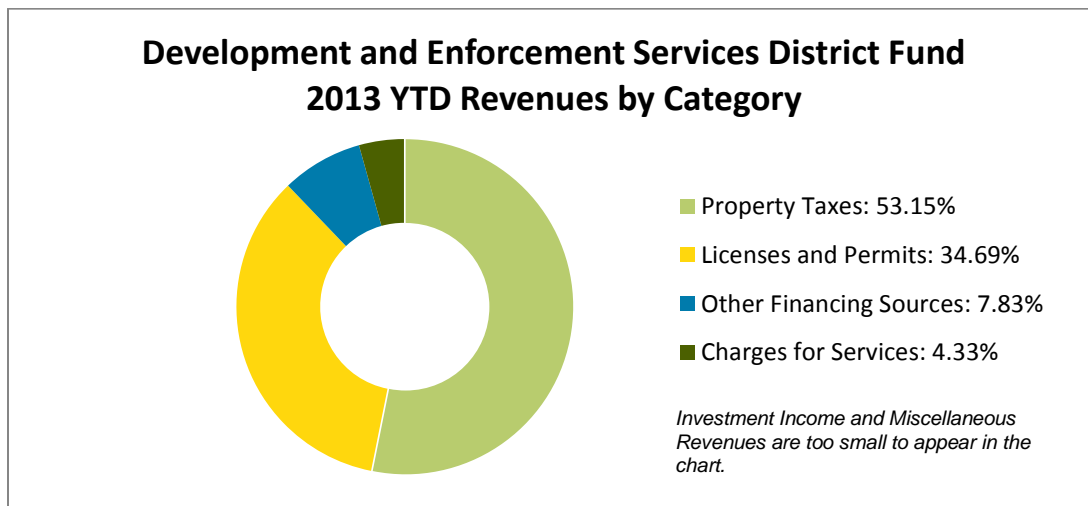
Non-departmental actual and budgeted expenditures in the graph on the previous page exclude a one-time transfer of \$51 million to the newly created service district funds to establish a 3-month operating reserve in accordance with the SDS agreement. This expenditure is shown on page 11 of this report.

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

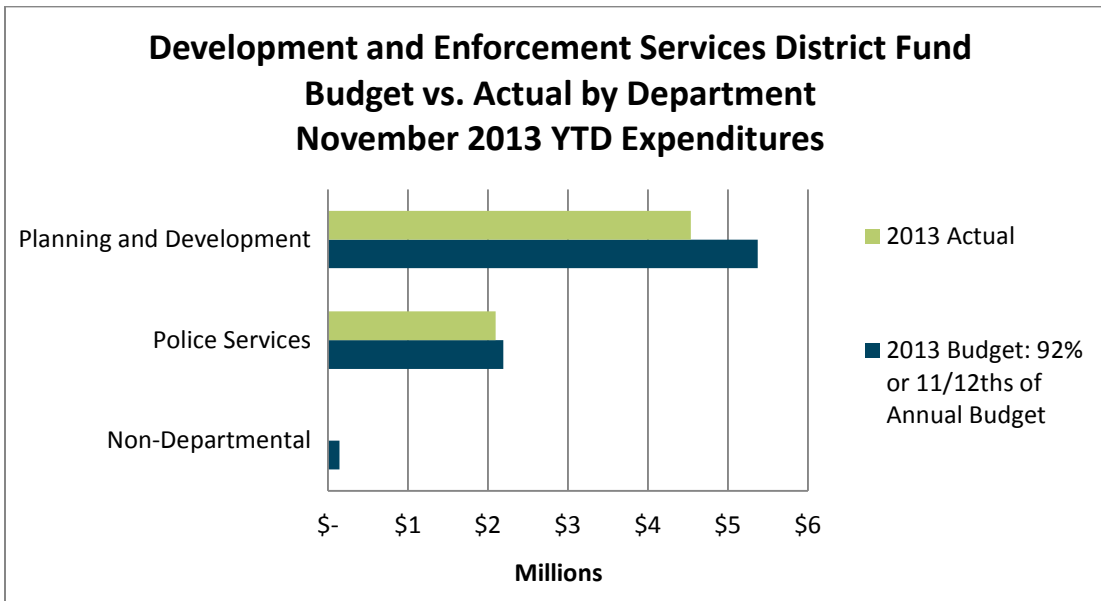
As expected, Community Services Subsidies are over budget based on the percentage of the fiscal year that has lapsed. The variance between budget and actual expenditures is normal due to the timing of when subsidy payments and payments to other governments are made. Subsidy payments are generally paid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

## Development and Enforcement Services District Fund (page 13)

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

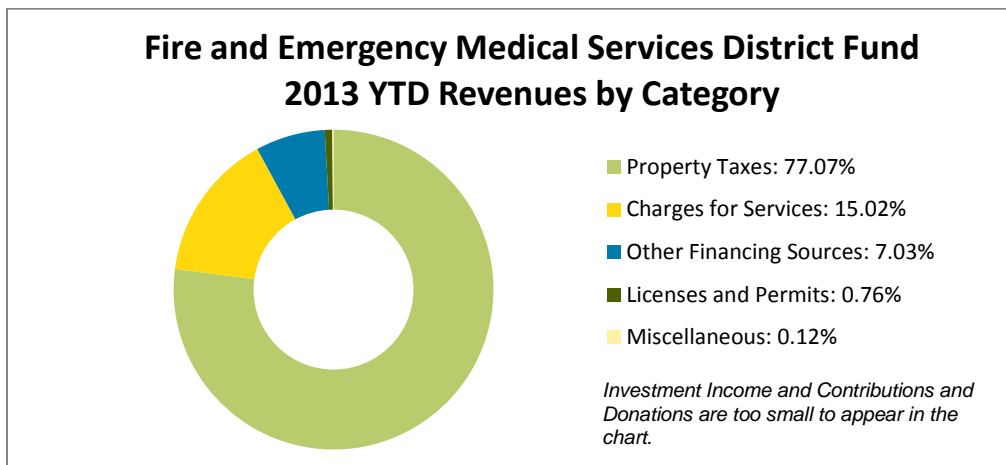


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$2,859,512 to establish a 3-month reserve.

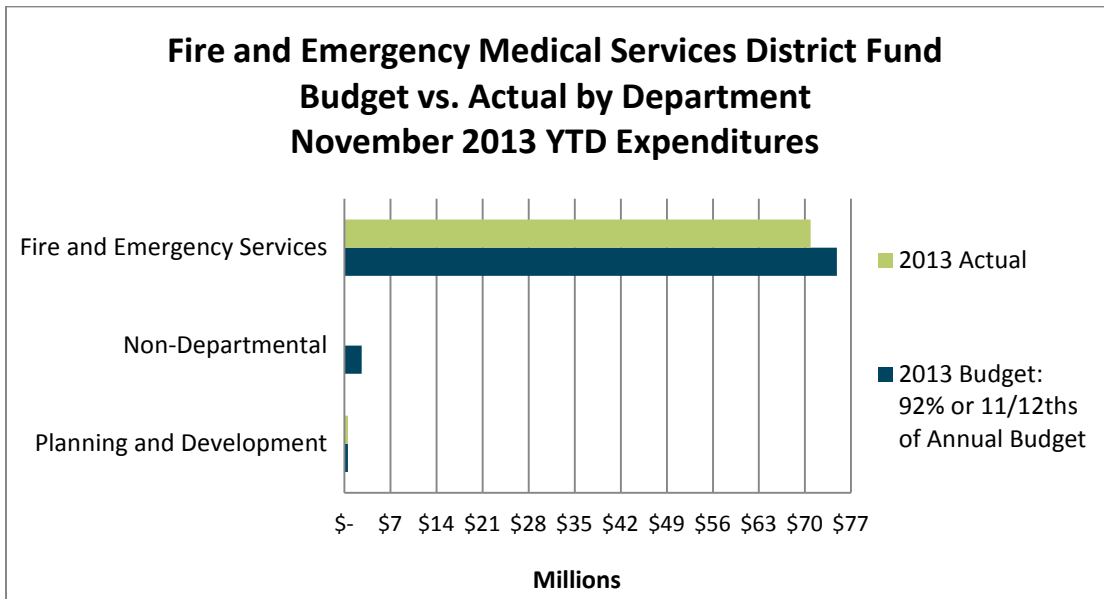


## Fire and Emergency Medical Services District Fund (page 14)

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

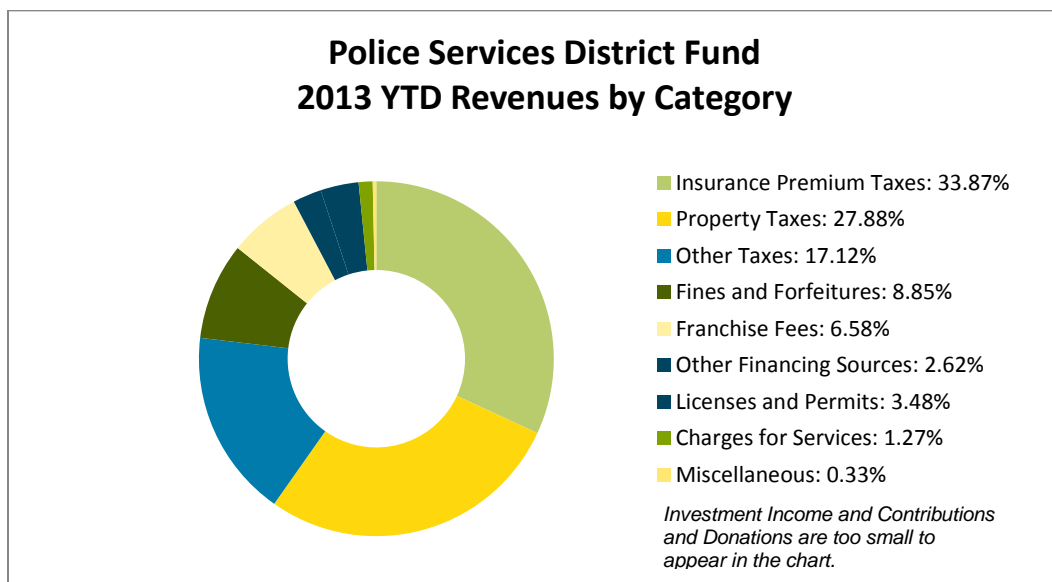


To more accurately reflect the operating activity within this fund, the chart above excludes a one-time transfer in the amount of \$20,769,889 to establish a 3-month reserve.



## Police Services District Fund (page 16)

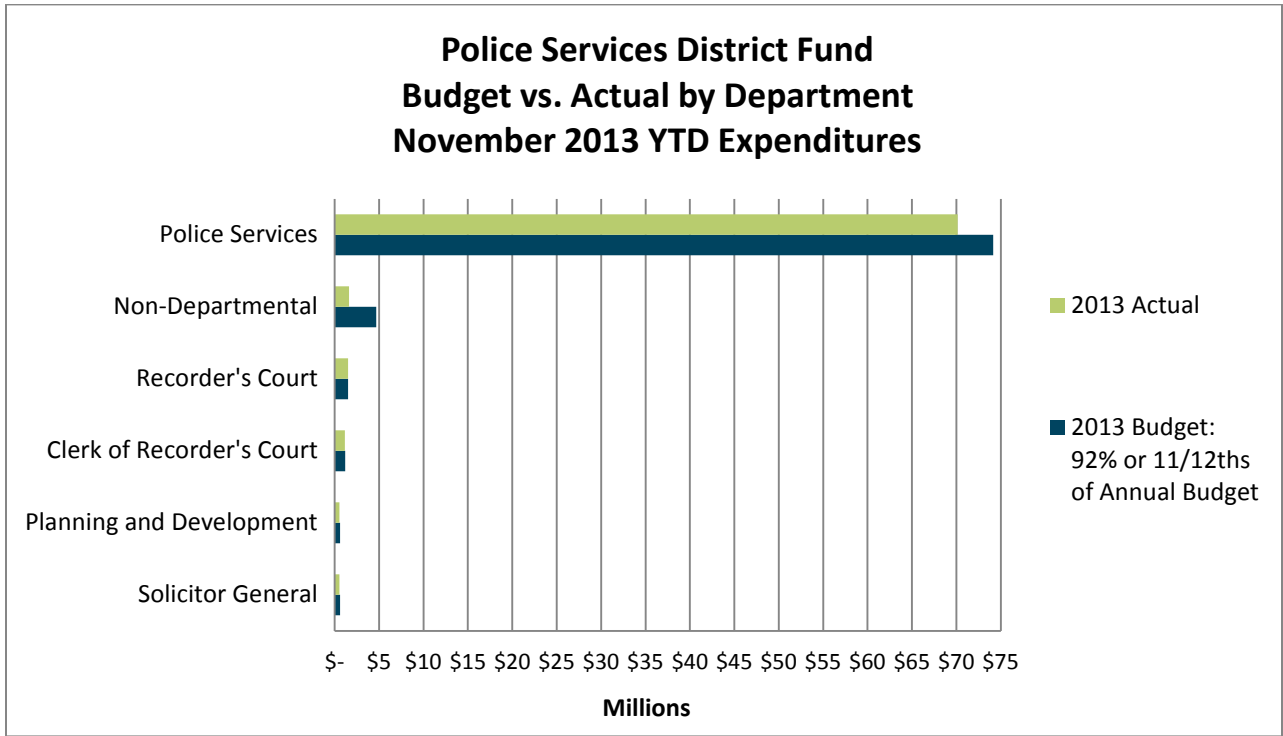
The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree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



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

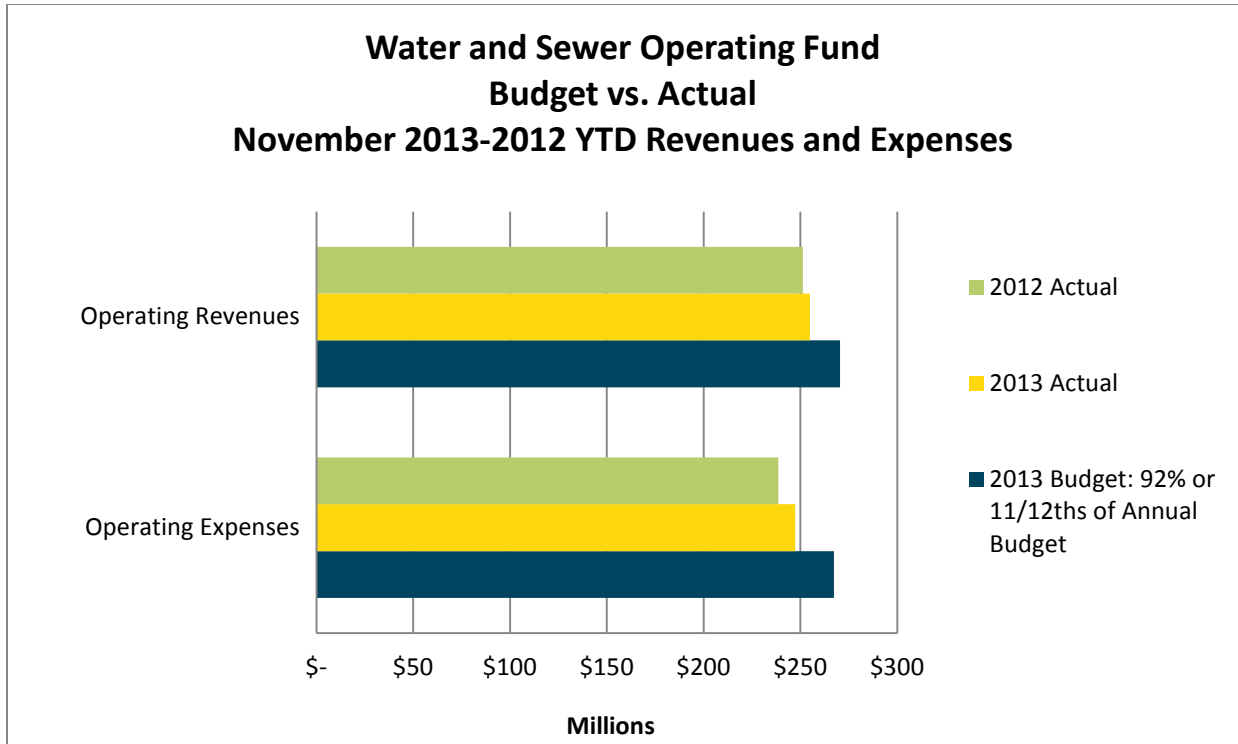
The other taxes category includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.





## Water and Sewer Operating Fund (page 40)

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



Total year-to-date Water and Sewer Operating Fund revenues are up approximately \$3.6 million when compared to the same time last year. The year-over-year increase is primarily attributable to increases in retail sewer, system development charge, and retail water revenues. These increases are partially offset by decreases in conservation surcharge revenue. System development charge revenues, which represent fees paid by developers to receive access to the water and sewerage system, continue to be reported at higher levels than 2012 as construction activity increases in the County. Miscellaneous revenues are lower this year over last year due to a one-time sales tax refund received in 2012.

Total operating revenues are currently 5.73 percent under budget for the percentage of the fiscal year that has lapsed. The Department of Water Resources has projected revenues will be approximately 2 percent, or \$6 million, under budget at year end.

Year-to-date Water and Sewer operating expenses are up nearly \$8.7 million when compared to 2012. The year-over-year increase is mainly due to increases in the transfers to the renewal and extension fund and debt service expenses. These increases are partially offset by decreases in capacity and use, Other Post-Employment Benefit (OPEB) contribution, and personal services.

Total operating expenses are 7.53 percent under budget for the percentage of the fiscal year that has lapsed, and they are expected to remain under budget for the remainder of the year, particularly in the following areas:

- Utilities (\$3.8 million under budget) and chemicals (\$2.1 million under budget) are lower than expected due to a 7.69 percent decrease in water consumption resulting from unusually high rainfall levels.
- Industrial repair and maintenance is \$4.5 million under budget.
- Professional services are \$4.1 million under budget.
- Personal services are \$3.5 million under budget, largely due to job vacancies.

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

## Other Funds

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

Miscellaneous revenues in the Local Transit Operating Fund (page 37) are coming in significantly higher than budget. This is due to unexpected federal fuel tax credits received in May and November totaling \$364,350.

# YTD financial report 2013 gwinnettcountry

## GENERAL FUND (001)

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

|   | FY 2013                |  |                                 |                               |
|---|------------------------|--|---------------------------------|-------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 | % Actual to<br>Current Budget |
| <b>Fund Balance January 1</b>                     | <b>\$ 174,536,687</b>  | <b>\$ 174,536,687</b>                        | <b>\$ 174,536,687</b>           |                               |
| <b>Revenues:</b>                                  |                        |  |                                 |                               |
| Taxes   | \$ 204,749,308         | \$ 204,679,833                               | \$ 210,102,305                  | 102.65%                       |
| Intergovernmental                                 | 3,097,585              | 3,197,725                                    | 2,860,357                       | 89.45%                        |
| Charges for Services                              | 26,651,171             | 26,799,971                                   | 22,328,964                      | 83.32%                        |
| Fines and Forfeitures                             | 5,247,479              | 5,247,479                                    | 4,188,843                       | 79.83%                        |
| Investment Income                                 | 319,511                | 319,511                                      | 556,860                         | 174.29%                       |
| Contributions and Donations                       | 30,000                 | 34,597                                       | 36,867                          | 106.56%                       |
| Miscellaneous                                     | 1,490,450              | 1,919,786                                    | 2,068,761                       | 107.76%                       |
| Other Financing Sources                           | 199,539                | 199,539                                      | 199,967                         | 100.21%                       |
| <b>Total Revenues without Use of Fund Balance</b> | <b>241,785,043</b>     | <b>242,398,441</b>                           | <b>242,342,924</b>              | <b>99.98%</b>                 |
| Use of Fund Balance                               | 42,636,693             | 43,760,032                                   | -                               | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 284,421,736</b>  | <b>\$ 286,158,473</b>                        | <b>\$ 242,342,924</b>           | <b>84.69%</b>                 |
| <b>Appropriations:</b>                            |                        |  |                                 |                               |
| Board of Commissioners                            | \$ 1,193,826           | \$ 1,193,826                                 | \$ 985,268                      | 82.53%                        |
| Tax Assessor                                      | 8,605,360              | 8,627,357                                    | 7,185,799                       | 83.29%                        |
| Tax Commissioner                                  | 11,070,281             | 11,403,613                                   | 9,843,434                       | 86.32%                        |
| Transportation                                    | 15,783,712             | 15,696,478                                   | 13,124,490                      | 83.61%                        |
| Planning and Development                          | 639,345                | 629,094                                      | 370,762                         | 58.94%                        |
| Police Services                                   | 4,413,101              | 4,476,490                                    | 3,666,381                       | 81.90%                        |
| Corrections                                       | 13,329,003             | 13,445,022                                   | 11,310,692                      | 84.13%                        |
| Community Services                                | 4,089,393              | 4,055,428                                    | 3,297,800                       | 81.32%                        |
| <b>Community Services Subsidies:</b>              |                        |  |                                 |                               |
| Atlanta Regional Commission                       | 816,100                | 825,100                                      | 825,100                         | 100.00%                       |
| Board of Health                                   | 1,489,896              | 1,489,896                                    | 1,489,896                       | 100.00%                       |
| Coalition for Health and Human Services           | 55,074                 | 55,074                                       | 55,074                          | 100.00%                       |
| Department of Family and Children's Services      | 371,768                | 371,768                                      | 371,768                         | 100.00%                       |
| Forestry  | 9,549                  | 9,549  | 9,549                           | 100.00%                       |
| Indigent Medical                                  | 225,000                | 225,000                                      | 225,000                         | 100.00%                       |
| Library In-House Services                         | 735,199                | 765,199                                      | 644,327                         | 84.20%                        |
| Library Subsidy                                   | 15,118,068             | 15,118,068                                   | 15,118,068                      | 100.00%                       |
| Mental Health                                     | 768,297                | 768,297                                      | 768,297                         | 100.00%                       |
| <b>Total Community Services Subsidies</b>         | <b>19,588,951</b>      | <b>19,627,951</b>                            | <b>19,507,079</b>               | <b>99.38%</b>                 |
| Community Services - Elections                    | 2,626,137              | 2,618,197                                    | 2,289,132                       | 87.43%                        |
| Juvenile Court                                    | 5,933,166              | 6,491,667                                    | 5,772,213                       | 88.92%                        |
| Sheriff   | 71,209,915             | 72,345,615                                   | 64,075,641                      | 88.57%                        |
| Immigration Customs Enforcement                   | 1,310,531              | 1,310,531                                    | 1,166,642                       | 89.02%                        |
| Clerk of Court                                    | 9,205,726              | 9,205,726                                    | 8,033,054                       | 87.26%                        |
| Judiciary   | 15,614,527             | 20,654,527                                   | 18,783,219                      | 90.94%                        |
| Probate Court                                     | 1,930,924              | 2,035,008                                    | 1,741,528                       | 85.58%                        |
| District Attorney                                 | 10,480,189             | 10,557,275                                   | 9,363,735                       | 88.69%                        |
| Solicitor General                                 | 3,608,983              | 3,715,542                                    | 2,996,469                       | 80.65%                        |

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GENERAL FUND (001) continued

|  | FY 2013                |  |                                 |                               |
|--|------------------------|--|---------------------------------|-------------------------------|
|  | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 | % Actual to<br>Current Budget |
| <b>Non-Departmental:</b>               |                        |  |                                 |                               |
| Compensation Reserve                   | 579,265                | 429,265                                      | -                               | 0.00%                         |
| Contingency                            | 1,510,027              | 936,844                                      | -                               | 0.00%                         |
| Contribution to Capital                | 2,246,329              | 2,246,329                                    | 2,059,135                       | 91.67%                        |
| Contribution to Transit                | 2,765,574              | 2,765,574                                    | 2,535,110                       | 91.67%                        |
| Grant Match                            | 200,000                | 200,000                                      | -                               | 0.00%                         |
| Gwinnett Hospital Authority            | 1,000,000              | 1,000,000                                    | 1,000,000                       | 100.00%                       |
| Inmate Housing Reserve                 | 100,000                | 100,000                                      | -                               | 0.00%                         |
| Prisoner Medical Reserve               | 2,000,000              | 791,300                                      | -                               | 0.00%                         |
| Judicial Reserve                       | 200,000                | 200,000                                      | -                               | 0.00%                         |
| Medical Examiner                       | 1,191,293              | 1,193,153                                    | 1,094,571                       | 91.74%                        |
| Other Miscellaneous                    | 391,774                | 391,774                                      | 160,023                         | 40.85%                        |
| Other Post-Employment Benefit Reserve  | -                      | 17,261                                       | -                               | 0.00%                         |
| Pauper Burial                          | 90,000                 | 170,000                                      | 137,650                         | 80.97%                        |
| Partnership Gwinnett                   | 500,000                | 500,000                                      | 400,000                         | 80.00%                        |
| Fuel/Parts Reserve                     | 100,000                | 100,000                                      | -                               | 0.00%                         |
| Indigent Defense Reserve               | 6,000,000              | 2,449,500                                    | -                               | 0.00%                         |
| Court Reporters Reserve                | 2,000,000              | 250,300                                      | -                               | 0.00%                         |
| Court Interpreters Reserve             | 565,000                | 153,200                                      | -                               | 0.00%                         |
| Pension Reserve                        | -                      | 37,123                                       | -                               | 0.00%                         |
| Other Governmental Agencies            | 250,000                | 407,902                                      | 169,519                         | 41.56%                        |
| Motor Vehicle Contributions            | 8,518,018              | 8,135,950                                    | 7,372,143                       | 90.61%                        |
| Intangible Recording Contribution      | -                      | 2,012,265                                    | 1,780,116                       | 88.46%                        |
| Contribution to Service District Funds | 51,129,401             | 51,129,401                                   | 51,129,401                      | 100.00%                       |
| 800 MHZ Maintenance                    | 2,451,985              | 2,451,985                                    | 2,410,297                       | 98.30%                        |
| <b>Total Non-Departmental</b>          | <b>83,788,666</b>      | <b>78,069,126</b>                            | <b>70,247,965</b>               | <b>89.98%</b>                 |
| <b>TOTAL APPROPRIATIONS</b>            | <b>\$ 284,421,736</b>  | <b>\$ 286,158,473</b>                        | <b>\$ 253,761,303</b>           | <b>88.68%</b>                 |

Projected Fund Balance December 31

|                |                |
|----------------|----------------|
| \$ 131,899,994 | \$ 130,776,655 |
|----------------|----------------|

Fund Balance as of Report Date

|                |
|----------------|
| \$ 163,118,308 |
|----------------|

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## 2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)

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

|   | FY 2013              |  |                              |                            | FY 2012                      |                               |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 28,892,896        | \$ 28,892,896                          | \$ 28,892,896                |                            |                              |                               |
| <b>Revenues:</b>                                  |                      |  |                              |                            |                              |                               |
| Taxes   | \$ 5,683,063         | \$ 5,718,349                           | \$ 6,096,567                 | 106.61%                    | \$ 6,172,455                 | 113.43%                       |
| Intergovernmental                                 | 18,817               | 18,817                                 | 22,824                       | 121.29%                    | 15,306                       | 81.34%                        |
| Investment Income                                 | 21,244               | 21,244                                 | 17                           | 0.08%                      | 31,410                       | 126.73%                       |
| Other Financing Sources                           | 35,286               | -                                      | -                            | -                          | 25,117,309                   | 100.00%                       |
| <b>Total Revenues without Use of Fund Balance</b> | <b>5,758,410</b>     | <b>5,758,410</b>                       | <b>6,119,408</b>             | <b>106.27%</b>             | <b>31,336,480</b>            | <b>102.40%</b>                |
| Use of Fund Balance                               | 19,814,419           | 19,814,419                             | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>                             | <b>\$ 25,572,829</b> | <b>\$ 25,572,829</b>                   | <b>\$ 6,119,408</b>          | <b>23.93%</b>              | <b>\$ 31,336,480</b>         | <b>102.40%</b>                |
| <b>Appropriations:</b>                            |                      |  |                              |                            |                              |                               |
| Debt Service                                      | \$ 25,572,829        | \$ 25,572,829                          | \$ 24,869,493                | 97.25%                     | \$ 5,475,041                 | 99.07%                        |
| Other Financing Uses                              | -                    | -                                      | -                            | -                          | 24,817,713                   | 100.00%                       |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 25,572,829</b> | <b>\$ 25,572,829</b>                   | <b>\$ 24,869,493</b>         | <b>97.25%</b>              | <b>\$ 30,292,754</b>         | <b>99.83%</b>                 |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 9,078,477</b>  | <b>\$ 9,078,477</b>                    |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                      |  | <b>\$ 10,142,811</b>         |                            |                              |                               |

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## DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND (104)

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

|  | FY 2013                |  |                                 |                               |
|--|------------------------|--|---------------------------------|-------------------------------|
|  | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 | % Actual to<br>Current Budget |
| <b>Fund Balance January 1</b>                                    | \$ -                   | \$ -   | \$ -                            |                               |
| <b>Revenues:</b>   |                        |  |                                 |                               |
| Taxes  | \$ 5,487,822           | \$ 5,487,822                                 | \$ 4,897,361                    | 89.24%                        |
| Licenses and Permits   | 2,381,824              | 3,114,948                                    | 3,196,836                       | 102.63%                       |
| Charges for Services   | 336,730                | 336,961                                      | 398,988                         | 118.41%                       |
| Investment Income  | 3,000                  | 3,000  | 2,062                           | 68.73%                        |
| Miscellaneous  | -                      | 3,170  | 3,890                           | 122.71%                       |
| Other Financing Sources  | 677,996                | 818,387                                      | 721,309                         | 88.14%                        |
| Operating Transfer In - 3 Month Reserve                          | 2,859,512              | 2,859,512                                    | 2,859,512                       | 100.00%                       |
| <b>TOTAL REVENUES</b>  | <b>\$ 11,746,884</b>   | <b>\$ 12,623,800</b>                         | <b>\$ 12,079,958</b>            | <b>95.69%</b>                 |
| <b>Appropriations:</b>   |                        |  |                                 |                               |
| Planning and Development   | \$ 5,964,351           | \$ 5,859,885                                 | \$ 4,536,950                    | 77.42%                        |
| Police Services  | 2,342,920              | 2,389,456                                    | 2,096,214                       | 87.73%                        |
| Non-Departmental   | 125,000                | 152,938                                      | -                               | 0.00%                         |
| <b>Total Appropriations without Contribution to Fund Balance</b> | <b>8,432,271</b>       | <b>8,402,279</b>                             | <b>6,633,164</b>                | <b>78.94%</b>                 |
| Contribution to Fund Balance                                     | 3,314,613              | 4,221,521                                    | -                               | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                                      | <b>\$ 11,746,884</b>   | <b>\$ 12,623,800</b>                         | <b>\$ 6,633,164</b>             | <b>52.54%</b>                 |
| <b>Projected Fund Balance December 31</b>                        | <b>\$ 3,314,613</b>    | <b>\$ 4,221,521</b>                          |                                 |                               |
| <b>Fund Balance as of Report Date</b>                            |                        |  | <b>\$ 5,446,794</b>             |                               |

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

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

|   | FY 2013                |  |                                 |                               |
|---|------------------------|--|---------------------------------|-------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 | % Actual to<br>Current Budget |
| Fund Balance January 1                                    | \$ -                   | \$ -   | \$ -                            |                               |
| Revenues:   |                        |  |                                 |                               |
| Taxes   | \$ 65,285,292          | \$ 65,285,292                                | \$ 65,179,541                   | 99.84%                        |
| Licenses and Permits                                      | 778,373                | 778,373                                      | 638,747                         | 82.06%                        |
| Charges for Services                                      | 13,850,660             | 13,850,660                                   | 12,706,025                      | 91.74%                        |
| Investment Income   | 33,750                 | 33,750                                       | 14,849                          | 44.00%                        |
| Contributions and Donations                               | -                      | -  | 2,295                           | -                             |
| Miscellaneous   | 35,400                 | 87,157                                       | 105,257                         | 120.77%                       |
| Other Financing Sources                                   | 5,406,582              | 6,654,495                                    | 5,946,593                       | 89.36%                        |
| Operating Transfer In - 3 Month Reserve                   | 20,769,889             | 20,769,889                                   | 20,769,889                      | 100.00%                       |
| <b>TOTAL REVENUES</b>                                     | <b>\$ 106,159,946</b>  | <b>\$ 107,459,616</b>                        | <b>\$ 105,363,196</b>           | <b>98.05%</b>                 |
| Appropriations:   |                        |  |                                 |                               |
| Planning and Development                                  | \$ 597,429             | \$ 597,429                                   | \$ 529,487                      | 88.63%                        |
| Fire and Emergency Services                               | 81,767,134             | 81,640,012                                   | 70,871,222                      | 86.81%                        |
| Non-Departmental  | 2,715,000              | 2,861,886                                    | -                               | 0.00%                         |
| Total Appropriations without Contribution to Fund Balance | 85,079,563             | 85,099,327                                   | 71,400,709                      | 83.90%                        |
| Contribution to Fund Balance                              | 21,080,383             | 22,360,289                                   | -                               | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                               | <b>\$ 106,159,946</b>  | <b>\$ 107,459,616</b>                        | <b>\$ 71,400,709</b>            | <b>66.44%</b>                 |
| Projected Fund Balance December 31                        | \$ 21,080,383          | \$ 22,360,289                                |                                 |                               |
| Fund Balance as of Report Date                            |                        |  | \$ 33,962,487                   |                               |

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## LOGANVILLE EMERGENCY MEDICAL SERVICES DISTRICT FUND (103)

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

|   | FY 2013                |  |                                 | % Actual to<br>Current Budget |
|---|------------------------|--|---------------------------------|-------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               |
| <b>Fund Balance January 1</b>                     | \$ 820,000             | \$ 820,000                                   | \$ 820,000                      |                               |
| <b>Revenue:</b>                                   |                        |  |                                 |                               |
| Investment Income                                 | \$ 1,200               | \$ 1,200                                     | \$ 2,460                        | 205.00%                       |
| <b>Total Revenues without Use of Fund Balance</b> | <b>1,200</b>           | <b>1,200</b>                                 | <b>2,460</b>                    | <b>205.00%</b>                |
| Use of Fund Balance                               | 15,600                 | 15,600                                       | -                               | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 16,800</b>       | <b>\$ 16,800</b>                             | <b>\$ 2,460</b>                 | <b>14.64%</b>                 |
| <b>Appropriations:</b>                            |                        |  |                                 |                               |
| Loganville Emergency Medical Services             | \$ 16,800              | \$ 16,800                                    | \$ 10,338                       | 61.54%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 16,800</b>       | <b>\$ 16,800</b>                             | <b>\$ 10,338</b>                | <b>61.54%</b>                 |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 804,400</b>      | <b>\$ 804,400</b>                            |                                 |                               |
| <b>Fund Balance as of Report Date</b>             |                        |  | <b>\$ 812,122</b>               |                               |



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## POLICE SERVICES DISTRICT FUND (106)

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

|  | FY 2013                |  |                                 |                               |
|--|------------------------|--|---------------------------------|-------------------------------|
|  | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 | % Actual to<br>Current Budget |
| <b>Fund Balance January 1</b>                                    | \$ -                   | \$ -   | \$ -                            |                               |
| <b>Revenues:</b>   |                        |  |                                 |                               |
| <b>Taxes</b>   | \$ 46,847,668          | \$ 46,814,098                                | \$ 48,957,131                   | 104.58%                       |
| Insurance Premium Taxes  | 27,984,859             | 27,984,859                                   | 30,265,959                      | 108.15%                       |
| Licenses and Permits   | 4,306,401              | 4,306,401                                    | 3,303,085                       | 76.70%                        |
| Charges for Services   | 921,463                | 928,852                                      | 1,208,220                       | 130.08%                       |
| Fines and Forfeitures  | 9,134,646              | 9,134,646                                    | 8,399,116                       | 91.95%                        |
| Investment Income  | 33,750                 | 33,750                                       | 24,490                          | 72.56%                        |
| Contributions and Donations                                      | -                      | 1,000  | 4,471                           | 447.10%                       |
| Miscellaneous  | 248,045                | 342,732                                      | 311,589                         | 90.91%                        |
| Other Financing Sources  | 2,051,372              | 2,675,330                                    | 2,484,357                       | 92.86%                        |
| Operating Transfer In - 3 Month Reserve                          | 27,500,000             | 27,500,000                                   | 27,500,000                      | 100.00%                       |
| <b>TOTAL REVENUES</b>  | <b>\$ 119,028,204</b>  | <b>\$ 119,721,668</b>                        | <b>\$ 122,458,418</b>           | <b>102.29%</b>                |
| <b>Appropriations:</b>   |                        |  |                                 |                               |
| <b>Planning and Development</b>                                  | \$ 697,900             | \$ 665,972                                   | \$ 552,152                      | 82.91%                        |
| <b>Police Services</b>   | 81,749,463             | 80,895,878                                   | 70,142,469                      | 86.71%                        |
| <b>Recorder's Court</b>  | 1,591,586              | 1,663,936                                    | 1,518,150                       | 91.24%                        |
| <b>Solicitor General</b>   | 672,812                | 672,812                                      | 550,527                         | 81.82%                        |
| <b>Clerk of Recorder's Court</b>                                 | 1,298,873              | 1,298,873                                    | 1,139,245                       | 87.71%                        |
| <b>Non-Departmental</b>  | 5,010,636              | 5,090,673                                    | 1,620,636                       | 31.84%                        |
| <b>Total Appropriations without Contribution to Fund Balance</b> | <b>91,021,270</b>      | <b>90,288,144</b>                            | <b>75,523,179</b>               | <b>83.65%</b>                 |
| <b>Contribution to Fund Balance</b>                              | <b>28,006,934</b>      | <b>29,433,524</b>                            | <b>-</b>                        | <b>0.00%</b>                  |
| <b>TOTAL APPROPRIATIONS</b>                                      | <b>\$ 119,028,204</b>  | <b>\$ 119,721,668</b>                        | <b>\$ 75,523,179</b>            | <b>63.08%</b>                 |
| <b>Projected Fund Balance December 31</b>                        | <b>\$ 28,006,934</b>   | <b>\$ 29,433,524</b>                         |                                 |                               |
| <b>Fund Balance as of Report Date</b>                            |                        |  | <b>\$ 46,935,239</b>            |                               |

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## RECREATION FUND (105)

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

|  | FY 2013              |  |                              |                            | FY 2012                      |                               |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                                    | <b>\$ 14,399,068</b> | <b>\$ 14,399,068</b>                   | <b>\$ 14,399,068</b>         |                            |                              |                               |
| <b>Revenues:</b>   |                      |  |                              |                            |                              |                               |
| Taxes  | \$ 23,356,746        | \$ 23,703,528                          | \$ 23,123,936                | 97.55%                     | \$ 24,161,766                | 105.57%                       |
| Intergovernmental  | 52,810               | 52,810                                 | 95,092                       | 180.06%                    | 63,764                       | 120.74%                       |
| Charges for Services   | 3,935,559            | 3,772,050                              | 3,259,746                    | 86.42%                     | 3,452,582                    | 84.94%                        |
| Investment Income  | 11,250               | 11,250                                 | 9,490                        | 84.36%                     | 10,398                       | 164.27%                       |
| Contributions and Donations                                      | 4,550                | 4,550                                  | -                            | 0.00%                      | 300                          | 6.59%                         |
| Miscellaneous  | 1,849,471            | 1,871,034                              | 1,926,638                    | 102.97%                    | 1,659,275                    | 97.65%                        |
| Other Financing Sources  | 346,782              | -                                      | 6,063                        | -                          | -                            | -                             |
| <b>Total Revenues without Use of Fund Balance</b>                | <b>29,557,168</b>    | <b>29,415,222</b>                      | <b>28,420,965</b>            | <b>96.62%</b>              | <b>29,348,085</b>            | <b>102.20%</b>                |
| Use of Fund Balance  | -                    | 293,792                                | -                            | 0.00%                      | -                            | -                             |
| <b>TOTAL REVENUES</b>  | <b>\$ 29,557,168</b> | <b>\$ 29,709,014</b>                   | <b>\$ 28,420,965</b>         | <b>95.66%</b>              | <b>\$ 29,348,085</b>         | <b>102.20%</b>                |
| <b>Appropriations:</b>   |                      |  |                              |                            |                              |                               |
| Community Services   | \$ 27,944,567        | \$ 29,558,101                          | \$ 24,958,109                | 84.44%                     | \$ 24,251,156                | 85.79%                        |
| Non-Departmental   | -                    | 14,601                                 | -                            | 0.00%                      | -                            | -                             |
| Support Services   | 136,312              | 136,312                                | 113,760                      | 83.46%                     | 99,089                       | 76.82%                        |
| <b>Total Appropriations without Contribution to Fund Balance</b> | <b>28,080,879</b>    | <b>29,709,014</b>                      | <b>25,071,869</b>            | <b>84.39%</b>              | <b>24,350,245</b>            | <b>85.75%</b>                 |
| Contribution to Fund Balance                                     | 1,476,289            | -                                      | -                            | -                          | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                                      | <b>\$ 29,557,168</b> | <b>\$ 29,709,014</b>                   | <b>\$ 25,071,869</b>         | <b>84.39%</b>              | <b>\$ 24,350,245</b>         | <b>84.80%</b>                 |
| <b>Projected Fund Balance December 31</b>                        | <b>\$ 15,875,357</b> | <b>\$ 14,105,276</b>                   |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>                            |                      |  | <b>\$ 17,748,164</b>         |                            |                              |                               |

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## SPEED HUMP FUND (003)

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

|   | FY 2013             |  |                              |                            | FY 2012                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                             | \$ 1,147,852        | \$ 1,147,852                           | \$ 1,147,852                 |                            |                              |                               |
| <b>Revenues:</b>  |                     |  |                              |                            |                              |                               |
| Charges for Services                                      | \$ 115,904          | \$ 115,904                             | \$ 113,904                   | 98.27%                     | \$ 114,527                   | 99.70%                        |
| Investment Income   | 1,500               | 1,500                                  | 917                          | 61.13%                     | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                                     | <b>\$ 117,404</b>   | <b>\$ 117,404</b>                      | <b>\$ 114,821</b>            | <b>97.80%</b>              | <b>\$ 114,527</b>            | <b>99.70%</b>                 |
| <b>Appropriations:</b>                                    |                     |  |                              |                            |                              |                               |
| Transportation  | \$ 62,272           | \$ 62,272                              | \$ 56,466                    | 90.68%                     | \$ 51,943                    | 89.01%                        |
| Total Appropriations without Contribution to Fund Balance | 62,272              | 62,272                                 | 56,466                       | 90.68%                     | 51,943                       | 89.04%                        |
| Contribution to Fund Balance                              | 55,132              | 55,132                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                               | <b>\$ 117,404</b>   | <b>\$ 117,404</b>                      | <b>\$ 56,466</b>             | <b>48.10%</b>              | <b>\$ 51,943</b>             | <b>45.22%</b>                 |
| <b>Projected Fund Balance December 31</b>                 | <b>\$ 1,202,984</b> | <b>\$ 1,202,984</b>                    |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>                     |                     |  | <b>\$ 1,206,207</b>          |                            |                              |                               |

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## STREET LIGHTING FUND (002)

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

|   | FY 2013             |  |                              |                            | FY 2012                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 2,980,705        | \$ 2,980,705                           | \$ 2,980,705                 |                            |                              |                               |
| <b>Revenues:</b>                                  |                     |  |                              |                            |                              |                               |
| Charges for Services                              | \$ 6,961,294        | \$ 6,961,825                           | \$ 6,672,729                 | 95.85%                     | \$ 6,093,267                 | 98.80%                        |
| Investment Income                                 | 4,500               | 4,500                                  | 269                          | 5.98%                      | 1,650                        | 45.43%                        |
| <b>Total Revenues without Use of Fund Balance</b> | <b>6,965,794</b>    | <b>6,966,325</b>                       | <b>6,672,998</b>             | <b>95.79%</b>              | <b>6,094,917</b>             | <b>98.77%</b>                 |
| Use of Fund Balance                               | 456,046             | 455,995                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 7,421,840</b> | <b>\$ 7,422,320</b>                    | <b>\$ 6,672,998</b>          | <b>89.90%</b>              | <b>\$ 6,094,917</b>          | <b>82.13%</b>                 |
| <b>Appropriations:</b>                            |                     |  |                              |                            |                              |                               |
| Transportation                                    | \$ 7,421,840        | \$ 7,422,320                           | \$ 5,710,414                 | 76.94%                     | \$ 5,584,988                 | 75.26%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 7,421,840</b> | <b>\$ 7,422,320</b>                    | <b>\$ 5,710,414</b>          | <b>76.94%</b>              | <b>\$ 5,584,988</b>          | <b>75.26%</b>                 |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 2,524,659</b> | <b>\$ 2,524,710</b>                    |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                     |  | <b>\$ 3,943,289</b>          |                            |                              |                               |

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## AUTHORITY IMAGING FUND (020)

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

|  | FY 2013                |  |                                 | % Actual to<br>Current Budget |
|--|------------------------|--|---------------------------------|-------------------------------|
|  | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               |
| Fund Balance January 1                     | \$ 1,309,410           | \$ 1,309,410                                 | \$ 1,309,410                    |                               |
| Revenues:                                  |                        |  |                                 |                               |
| Charges for Services                       | \$ 832,275             | \$ 707,275                                   | \$ 604,860                      | 85.52%                        |
| Investment Income                          | 338                    | 338  | 1,224                           | 362.13%                       |
| Total Revenues without Use of Fund Balance | 832,613                | 707,613                                      | 606,084                         | 85.65%                        |
| Use of Fund Balance                        | 1,132,199              | 1,257,199                                    | -                               | 0.00%                         |
| <b>TOTAL REVENUES</b>                      | <b>\$ 1,964,812</b>    | <b>\$ 1,964,812</b>                          | <b>\$ 606,084</b>               | <b>30.85%</b>                 |
| Appropriations:                            |                        |  |                                 |                               |
| Clerk of Court                             | \$ 1,964,812           | \$ 1,964,812                                 | -                               | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 1,964,812</b>    | <b>\$ 1,964,812</b>                          | <b>\$ -</b>                     | <b>0.00%</b>                  |
| Projected Fund Balance December 31         | \$ 177,211             | \$ 52,211                                    |                                 |                               |
| Fund Balance as of Report Date             |                        |  | \$ 1,915,494                    |                               |

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## CORRECTIONS INMATE FUND (085)

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

|  | FY 2013             |  |                              |                            | FY 2012                      |                               |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| Fund Balance January 1                     | \$ 47,282           | \$ 47,282                              | \$ 47,282                    |                            |                              |                               |
| Revenues:                                  |                     |  |                              |                            |                              |                               |
| Charges for Services                       | \$ 43,500           | \$ 43,500                              | \$ 62,569                    | 143.84%                    | \$ 42,599                    | 78.13%                        |
| Miscellaneous                              | 6,122               | 6,508                                  | 16,745                       | 257.30%                    | 4,111                        | 71.41%                        |
| Total Revenues without Use of Fund Balance | 49,622              | 50,008                                 | 79,314                       | 158.60%                    | 46,710                       | 77.39%                        |
| Use of Fund Balance                        | 19,772              | 19,386                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                      | <b>\$ 69,394</b>    | <b>\$ 69,394</b>                       | <b>\$ 79,314</b>             | <b>114.30%</b>             | <b>\$ 46,710</b>             | <b>46.05%</b>                 |
| Appropriations:                            |                     |  |                              |                            |                              |                               |
| Corrections                                | \$ 69,394           | \$ 69,394                              | \$ 55,199                    | 79.54%                     | \$ 57,755                    | 58.18%                        |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 69,394</b>    | <b>\$ 69,394</b>                       | <b>\$ 55,199</b>             | <b>79.54%</b>              | <b>\$ 57,755</b>             | <b>58.18%</b>                 |
| Projected Fund Balance December 31         | \$ 27,510           | \$ 27,896                              |                              |                            |                              |                               |
| Fund Balance as of Report Date             |                     |  | \$ 71,397                    |                            |                              |                               |

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## CRIME VICTIMS ASSISTANCE FUND (075)

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

The Revenue collected is distributed as follows:

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

|   | FY 2013             |  |                              |                            | FY 2012                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 1,422,804        | \$ 1,422,804                           | \$ 1,422,804                 |                            |                              |                               |
| <b>Revenues:</b>                                  |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                             | \$ 875,073          | \$ 875,073                             | \$ 746,240                   | 85.28%                     | \$ 715,156                   | 85.98%                        |
| Investment Income                                 | 1,481               | 1,481                                  | 1,223                        | 82.58%                     | 1,391                        | 70.11%                        |
| Miscellaneous                                     | -                   | 1,280                                  | 1,910                        | 149.22%                    | 1,562                        | 111.65%                       |
| Other Financing Sources                           | -                   | -                                      | -                            | -                          | 101,011                      | 91.67%                        |
| <b>Total Revenues without Use of Fund Balance</b> | <b>876,554</b>      | <b>877,834</b>                         | <b>749,373</b>               | <b>85.37%</b>              | <b>819,120</b>               | <b>86.65%</b>                 |
| Use of Fund Balance                               | 298,929             | 243,094                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 1,175,483</b> | <b>\$ 1,120,928</b>                    | <b>\$ 749,373</b>            | <b>66.85%</b>              | <b>\$ 819,120</b>            | <b>70.85%</b>                 |
| <b>Appropriations:</b>                            |                     |  |                              |                            |                              |                               |
| District Attorney                                 | \$ 433,311          | \$ 445,066                             | \$ 387,121                   | 86.98%                     | \$ 260,583                   | 55.31%                        |
| Solicitor General                                 | 742,172             | 675,862                                | 462,958                      | 68.50%                     | 487,013                      | 71.10%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 1,175,483</b> | <b>\$ 1,120,928</b>                    | <b>\$ 850,079</b>            | <b>75.84%</b>              | <b>\$ 747,596</b>            | <b>64.66%</b>                 |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 1,123,875</b> | <b>\$ 1,179,710</b>                    |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                     |  | <b>\$ 1,322,098</b>          |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)

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

|   | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|---|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| <b>Fund Balance January 1</b>                     | \$ 449,407             | \$ 449,407                                   | \$ 449,407                      |                               |                                 |                                     |
| <b>Revenues:</b>                                  |                        |  |                                 |                               |                                 |                                     |
| Fines and Forfeitures                             | -                      | \$ 116,260                                   | \$ 116,260                      | 100.00%                       | \$ 11,084                       | 100.01%                             |
| Investment Income                                 | 511                    | 511  | 415                             | 81.21%                        | 456                             | 85.71%                              |
| Miscellaneous Revenue                             | -                      | -  | 2,906                           | -                             | -                               | -                                   |
| <b>Total Revenues without Use of Fund Balance</b> | <u>511</u>             | <u>116,771</u>                               | <u>119,581</u>                  | <u>102.41%</u>                | <u>11,540</u>                   | <u>99.35%</u>                       |
| Use of Fund Balance                               | 204,489                | 204,489                                      | -                               | 0.00%                         | -                               | 0.00%                               |
| <b>TOTAL REVENUES</b>                             | <u>\$ 205,000</u>      | <u>\$ 321,260</u>                            | <u>\$ 119,581</u>               | <u>37.22%</u>                 | <u>\$ 11,540</u>                | <u>5.61%</u>                        |
| <b>Appropriations:</b>                            |                        |  |                                 |                               |                                 |                                     |
| District Attorney                                 | \$ 205,000             | \$ 321,260                                   | \$ 100,457                      | 31.27%                        | \$ 92,261                       | 44.89%                              |
| <b>TOTAL APPROPRIATIONS</b>                       | <u>\$ 205,000</u>      | <u>\$ 321,260</u>                            | <u>\$ 100,457</u>               | <u>31.27%</u>                 | <u>\$ 92,261</u>                | <u>44.89%</u>                       |
| <b>Projected Fund Balance December 31</b>         | \$ 244,918             | \$ 244,918                                   |                                 |                               |                                 |                                     |
| <b>Fund Balance as of Report Date</b>             |                        |  | \$ 468,531                      |                               |                                 |                                     |



# YTD financial report 2013 gwinnettcountry

## E-911 FUND (095)

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

|   | FY 2013              |  |                              |                            | FY 2012                      |                               |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 29,416,800        | \$ 29,416,800                          | \$ 29,416,800                |                            |                              |                               |
| <b>Revenues:</b>                                  |                      |  |                              |                            |                              |                               |
| Charges for Services                              | \$ 14,082,774        | \$ 14,082,774                          | \$ 11,845,990                | 84.12%                     | \$ 10,638,557                | 96.56%                        |
| Investment Income                                 | 58,657               | 58,657                                 | 111,752                      | 190.52%                    | 173,572                      | 115.21%                       |
| Miscellaneous                                     | -                    | 4,400                                  | 6,529                        | 148.39%                    | 7,880                        | 99.92%                        |
| <b>Total Revenues without Use of Fund Balance</b> | <u>14,141,431</u>    | <u>14,145,831</u>                      | <u>11,964,271</u>            | <u>84.58%</u>              | <u>10,820,009</u>            | <u>96.81%</u>                 |
| Use of Fund Balance                               | 2,084,029            | 2,496,050                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <u>\$ 16,225,460</u> | <u>\$ 16,641,881</u>                   | <u>\$ 11,964,271</u>         | <u>71.89%</u>              | <u>\$ 10,820,009</u>         | <u>52.79%</u>                 |
| <b>Appropriations:</b>                            |                      |  |                              |                            |                              |                               |
| Police Services                                   | \$ 13,725,460        | \$ 13,193,934                          | \$ 10,144,495                | 76.89%                     | \$ 14,206,145                | 69.31%                        |
| Non-Departmental                                  | 2,500,000            | 3,447,947                              | 3,133,741                    | 90.89%                     | -                            | -                             |
| <b>TOTAL APPROPRIATIONS</b>                       | <u>\$ 16,225,460</u> | <u>\$ 16,641,881</u>                   | <u>\$ 13,278,236</u>         | <u>79.79%</u>              | <u>\$ 14,206,145</u>         | <u>69.31%</u>                 |
| <b>Projected Fund Balance December 31</b>         | <u>\$ 27,332,771</u> | <u>\$ 26,920,750</u>                   |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                      |  | <u>\$ 28,102,835</u>         |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## JUVENILE COURT SUPERVISION FUND (030)

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

|   | FY 2013             |  |                              | FY 2012                    |                              |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>             | \$ 107,916          | \$ 107,916                             | \$ 107,916                   |                            |                              |                               |
| <b>Revenues:</b>                          |                     |  |                              |                            |                              |                               |
| Charges for Services                      | \$ 67,834           | \$ 67,849                              | \$ 51,150                    | 75.39%                     | \$ 61,703                    | 79.73%                        |
| Investment Income                         | 15                  | -                                      | -                            | -                          | 9                            | 25.00%                        |
| <b>TOTAL REVENUES</b>                     | <b>\$ 67,849</b>    | <b>\$ 67,849</b>                       | <b>\$ 51,150</b>             | <b>75.39%</b>              | <b>\$ 61,712</b>             | <b>79.71%</b>                 |
| <b>Appropriations:</b>                    |                     |  |                              |                            |                              |                               |
| Juvenile Court                            | \$ 67,849           | \$ 67,849                              | \$ 52,984                    | 78.09%                     | \$ 66,628                    | 62.65%                        |
| <b>TOTAL APPROPRIATIONS</b>               | <b>\$ 67,849</b>    | <b>\$ 67,849</b>                       | <b>\$ 52,984</b>             | <b>78.09%</b>              | <b>\$ 66,628</b>             | <b>62.65%</b>                 |
| <b>Projected Fund Balance December 31</b> | <b>\$ 107,916</b>   | <b>\$ 107,916</b>                      |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>     |                     |  | <b>\$ 106,082</b>            |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## POLICE SPECIAL JUSTICE FUND (070)

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

|  | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|--|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|  | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| <b>Fund Balance January 1</b>              | \$ 3,403,191           | \$ 3,403,191                                 | \$ 3,403,191                    |                               |                                 |                                     |
| <b>Revenue:</b>                            |                        |  |                                 |                               |                                 |                                     |
| Fines and Forfeitures                      | -                      | \$ 197,126                                   | \$ 197,126                      | 100.00%                       | \$ 122,817                      | 100.00%                             |
| Total Revenues without Use of Fund Balance | -                      | 197,126                                      | 197,126                         | 100.00%                       | 122,817                         | 99.92%                              |
| Use of Fund Balance                        | 1,224,550              | 1,250,379                                    | -                               | 0.00%                         | -                               | 0.00%                               |
| <b>TOTAL REVENUES</b>                      | <b>\$ 1,224,550</b>    | <b>\$ 1,447,505</b>                          | <b>\$ 197,126</b>               | <b>13.62%</b>                 | <b>\$ 122,817</b>               | <b>6.70%</b>                        |
| <b>Appropriations:</b>                     |                        |  |                                 |                               |                                 |                                     |
| Police Special Investigation Operations    | \$ 1,224,550           | \$ 1,447,505                                 | \$ 394,091                      | 27.23%                        | \$ 512,552                      | 27.94%                              |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 1,224,550</b>    | <b>\$ 1,447,505</b>                          | <b>\$ 394,091</b>               | <b>27.23%</b>                 | <b>\$ 512,552</b>               | <b>27.94%</b>                       |
| <b>Projected Fund Balance December 31</b>  | <b>\$ 2,178,641</b>    | <b>\$ 2,152,812</b>                          |                                 |                               |                                 |                                     |
| <b>Fund Balance as of Report Date</b>      |                        |  | <b>\$ 3,206,226</b>             |                               |                                 |                                     |

# YTD financial report 2013 gwinnettcountry

**POLICE SPECIAL TREASURY FUND (071)**

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

|                                    | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|------------------------------------|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|                                    | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| Fund Balance January 1             | \$ 71,677              | \$ 71,677                                    | \$ 71,677                       |                               |                                 |                                     |
| Revenue:                           |                        |  |                                 |                               |                                 |                                     |
| Use of Fund Balance                | \$ 695                 | \$ 71,677                                    | \$ -                            | 0.00%                         | \$ -                            | 0.00%                               |
| <b>TOTAL REVENUES</b>              | <b>\$ 695</b>          | <b>\$ 71,677</b>                             | <b>\$ -</b>                     | <b>0.00%</b>                  | <b>\$ -</b>                     | <b>0.00%</b>                        |
| Appropriations:                    |                        |  |                                 |                               |                                 |                                     |
| Police Services                    | \$ 695                 | \$ 71,677                                    | \$ 71,506                       | 99.76%                        | \$ 183,425                      | 69.42%                              |
| <b>TOTAL APPROPRIATIONS</b>        | <b>\$ 695</b>          | <b>\$ 71,677</b>                             | <b>\$ 71,506</b>                | <b>99.76%</b>                 | <b>\$ 183,425</b>               | <b>69.42%</b>                       |
| Projected Fund Balance December 31 | \$ 70,982              | \$ -   |                                 |                               |                                 |                                     |
| Fund Balance as of Report Date     |                        |  | \$ 171                          |                               |                                 |                                     |

# YTD financial report 2013 gwinnettcounty

## POLICE SPECIAL STATE FUND (072)

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

|   | FY 2013             |  |                              |                            | FY 2012                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 3,066,061        | \$ 3,066,061                           | \$ 3,066,061                 |                            |                              |                               |
| <b>Revenue:</b>                                   |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                             | \$ -                | \$ 440,775                             | \$ 440,776                   | 100.00%                    | \$ 351,199                   | 100.04%                       |
| Miscellaneous                                     | -                   | 814                                    | 1,601                        | 196.68%                    | 2,269                        | 453.80%                       |
| Other Financing Sources                           | -                   | -                                      | 230,976                      | -                          | -                            | -                             |
| <b>Total Revenues without Use of Fund Balance</b> | -                   | 441,589                                | 673,353                      | 152.48%                    | 353,468                      | 100.54%                       |
| Use of Fund Balance                               | 1,159,009           | 852,272                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <u>\$ 1,159,009</u> | <u>\$ 1,293,861</u>                    | <u>\$ 673,353</u>            | 52.04%                     | <u>\$ 353,468</u>            | 30.37%                        |
| <b>Appropriations:</b>                            |                     |  |                              |                            |                              |                               |
| Police Services                                   | \$ 1,159,009        | \$ 1,293,861                           | \$ 614,435                   | 47.49%                     | \$ 320,317                   | 27.52%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <u>\$ 1,159,009</u> | <u>\$ 1,293,861</u>                    | <u>\$ 614,435</u>            | 47.49%                     | <u>\$ 320,317</u>            | 27.52%                        |
| <b>Projected Fund Balance December 31</b>         | <u>\$ 1,907,052</u> | <u>\$ 2,213,789</u>                    |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                     |  | <u>\$ 3,124,979</u>          |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

**SHERIFF INMATE FUND (090)**

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

|   | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|---|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| <b>Fund Balance January 1</b>                     | \$ 1,819,899           | \$ 1,819,899                                 | \$ 1,819,899                    |                               |                                 |                                     |
| <b>Revenues:</b>                                  |                        |  |                                 |                               |                                 |                                     |
| Charges for Services                              | \$ 415,648             | \$ 415,648                                   | \$ 399,849                      | 96.20%                        | \$ 357,184                      | 95.48%                              |
| <b>Total Revenues without Use of Fund Balance</b> | <b>415,648</b>         | <b>415,648</b>                               | <b>399,849</b>                  | <b>96.20%</b>                 | <b>357,184</b>                  | <b>95.48%</b>                       |
| Use of Fund Balance                               | 120,000                | 120,000                                      | -                               | 0.00%                         | -                               | -                                   |
| <b>TOTAL REVENUES</b>                             | <b>\$ 535,648</b>      | <b>\$ 535,648</b>                            | <b>\$ 399,849</b>               | <b>74.65%</b>                 | <b>\$ 357,184</b>               | <b>95.48%</b>                       |
| <b>Appropriations:</b>                            |                        |  |                                 |                               |                                 |                                     |
| Sheriff Inmate Store Operations                   | \$ 535,648             | \$ 535,648                                   | \$ 220,856                      | 41.23%                        | \$ 208,910                      | 55.84%                              |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 535,648</b>      | <b>\$ 535,648</b>                            | <b>\$ 220,856</b>               | <b>41.23%</b>                 | <b>\$ 208,910</b>               | <b>55.84%</b>                       |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 1,699,899</b>    | <b>\$ 1,699,899</b>                          |                                 |                               |                                 |                                     |
| <b>Fund Balance as of Report Date</b>             |                        |  | <b>\$ 1,998,892</b>             |                               |                                 |                                     |

# YTD financial report 2013 gwinnettcounty

## SHERIFF SPECIAL JUSTICE FUND (065)

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

|   | FY 2013             |  |                              |                            | FY 2012                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 218,443          | \$ 218,443                             | \$ 218,443                   |                            |                              |                               |
| <b>Revenues:</b>                                  |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                             | \$ -                | \$ 56,183                              | \$ 56,183                    | 100.00%                    | \$ 3,065                     | 100.00%                       |
| Investment Income                                 | 290                 | 290                                    | 194                          | 66.90%                     | 188                          | 120.51%                       |
| Miscellaneous                                     | -                   | -                                      | -                            | -                          | 180                          | -                             |
| Other Financing Sources                           | -                   | -                                      | -                            | -                          | 7,098                        | -                             |
| <b>Total Revenues without Use of Fund Balance</b> | <b>290</b>          | <b>56,473</b>                          | <b>56,377</b>                | <b>99.83%</b>              | <b>10,531</b>                | <b>326.95%</b>                |
| Use of Fund Balance                               | 149,710             | 199,710                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 150,000</b>   | <b>\$ 256,183</b>                      | <b>\$ 56,377</b>             | <b>22.01%</b>              | <b>\$ 10,531</b>             | <b>5.15%</b>                  |
| <b>Appropriations:</b>                            |                     |  |                              |                            |                              |                               |
| Sheriff Special Operations                        | \$ 150,000          | \$ 256,183                             | \$ 115,148                   | 44.95%                     | \$ 16,336                    | 7.98%                         |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 150,000</b>   | <b>\$ 256,183</b>                      | <b>\$ 115,148</b>            | <b>44.95%</b>              | <b>\$ 16,336</b>             | <b>7.98%</b>                  |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 68,733</b>    | <b>\$ 18,733</b>                       |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                     |  | <b>\$ 159,672</b>            |                            |                              |                               |

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## SHERIFF SPECIAL TREASURY FUND (066)

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

|   | FY 2013             |  |                              |                            | FY 2012                      |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 846,647          | \$ 846,647                             | \$ 846,647                   |                            |                              |                               |
| <b>Revenues:</b>                                  |                     |  |                              |                            |                              |                               |
| Fines and Forfeitures                             | \$ -                | \$ 215,132                             | \$ 215,133                   | 100.00%                    | \$ 288,371                   | 100.00%                       |
| Investment Income                                 | 662                 | 662                                    | 650                          | 98.19%                     | 738                          | 21.06%                        |
| Other Financing Sources                           | -                   | -                                      | -                            | -                          | 728                          | -                             |
| <b>Total Revenues without Use of Fund Balance</b> | <b>662</b>          | <b>215,794</b>                         | <b>215,783</b>               | <b>99.99%</b>              | <b>289,837</b>               | <b>99.30%</b>                 |
| Use of Fund Balance                               | 249,338             | 846,638                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 250,000</b>   | <b>\$ 1,062,432</b>                    | <b>\$ 215,783</b>            | <b>20.31%</b>              | <b>\$ 289,837</b>            | <b>26.56%</b>                 |
| <b>Appropriations:</b>                            |                     |  |                              |                            |                              |                               |
| Sheriff Special Operations                        | \$ 250,000          | \$ 1,062,432                           | \$ 401,341                   | 37.78%                     | \$ 258,554                   | 23.69%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 250,000</b>   | <b>\$ 1,062,432</b>                    | <b>\$ 401,341</b>            | <b>37.78%</b>              | <b>\$ 258,554</b>            | <b>23.69%</b>                 |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 597,309</b>   | <b>\$ 9</b>                            |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                     |  | <b>\$ 661,089</b>            |                            |                              |                               |



# YTD financial report 2013 gwinnettcountry

## SHERIFF SPECIAL STATE FUND (067)

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

|  | FY 2013             |  |                              |                            | FY 2012                      |                               |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| Fund Balance January 1                     | \$ 164,109          | \$ 164,109                             | \$ 164,109                   |                            |                              |                               |
| Revenues:                                  |                     |  |                              |                            |                              |                               |
| Investment Income                          | \$ 141              | \$ 141                                 | \$ 136                       | 96.45%                     | \$ 137                       | 126.85%                       |
| Total Revenues without Use of Fund Balance | 141                 | 141                                    | 136                          | 96.45%                     | 137                          | 126.85%                       |
| Use of Fund Balance                        | 149,859             | 149,859                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                      | <b>\$ 150,000</b>   | <b>\$ 150,000</b>                      | <b>\$ 136</b>                | <b>0.09%</b>               | <b>\$ 137</b>                | <b>0.08%</b>                  |
| Appropriations:                            |                     |  |                              |                            |                              |                               |
| Sheriff Special Operations                 | \$ 150,000          | \$ 150,000                             | \$ -                         | 0.00%                      | \$ -                         | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 150,000</b>   | <b>\$ 150,000</b>                      | <b>\$ -</b>                  | <b>0.00%</b>               | <b>\$ -</b>                  | <b>0.00%</b>                  |
| Projected Fund Balance December 31         | \$ 14,250           | \$ 14,250                              |                              |                            |                              |                               |
| Fund Balance as of Report Date             |                     |  | \$ 164,245                   |                            |                              |                               |

# YTD financial report 2013 gwinnettcountry

## STADIUM FUND (055)

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

|  | FY 2013             |  |                              |                            | FY 2012                      |                               |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                                    | <b>\$ 1,040,858</b> | <b>\$ 1,040,858</b>                    | <b>\$ 1,040,858</b>          |                            |                              |                               |
| <b>Revenues:</b>   |                     |  |                              |                            |                              |                               |
| Taxes  | \$ 800,000          | \$ 800,000                             | \$ 831,459                   | 103.93%                    | \$ 758,466                   | 101.13%                       |
| Intergovernmental  | 400,000             | 400,000                                | 400,000                      | 100.00%                    | 400,000                      | 100.00%                       |
| Charges for Services   | 981,052             | 981,052                                | 1,004,112                    | 102.35%                    | 996,024                      | 105.84%                       |
| Miscellaneous  | -                   | -                                      | 117                          | -                          | -                            | -                             |
| <b>TOTAL REVENUES</b>  | <b>\$ 2,181,052</b> | <b>\$ 2,181,052</b>                    | <b>\$ 2,235,688</b>          | <b>102.51%</b>             | <b>\$ 2,154,490</b>          | <b>103.03%</b>                |
| <b>Appropriations:</b>   |                     |  |                              |                            |                              |                               |
| Financial Services   | \$ 63,962           | \$ 39,030                              | \$ 36,523                    | 93.58%                     | \$ -                         | -                             |
| Stadium Debt   | 2,117,090           | 2,117,090                              | 2,116,090                    | 99.95%                     | 2,143,681                    | 99.11%                        |
| <b>Total Appropriations without Contribution to Fund Balance</b> | <b>2,181,052</b>    | <b>2,156,120</b>                       | <b>2,152,613</b>             | <b>99.84%</b>              | <b>2,143,681</b>             | <b>99.11%</b>                 |
| Contribution to Fund Balance                                     | -                   | 24,932                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                                      | <b>\$ 2,181,052</b> | <b>\$ 2,181,052</b>                    | <b>\$ 2,152,613</b>          | <b>98.70%</b>              | <b>\$ 2,143,681</b>          | <b>99.11%</b>                 |

Projected Fund Balance December 31

|              |              |
|--------------|--------------|
| \$ 1,040,858 | \$ 1,065,790 |
|--------------|--------------|

Fund Balance as of Report Date

|              |
|--------------|
| \$ 1,123,933 |
|--------------|

# YTD financial report 2013 gwinnettcountry

**TREE BANK FUND (040)**

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

|   | FY 2013             |  |                              | FY 2012                    |                              |                               |
|---|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Fund Balance January 1</b>                     | \$ 62,307           | \$ 62,307                              | \$ 62,307                    |                            |                              |                               |
| <b>Revenues:</b>                                  |                     |  |                              |                            |                              |                               |
| Licenses and Permits                              | \$ 12,120           | \$ 12,120                              | \$ 51,416                    | 424.22%                    | \$ 2,000                     | 7.41%                         |
| <b>Total Revenues without Use of Fund Balance</b> | <b>12,120</b>       | <b>12,120</b>                          | <b>51,416</b>                | <b>424.22%</b>             | <b>2,000</b>                 | <b>7.41%</b>                  |
| Use of Fund Balance                               | 17,880              | 17,880                                 | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 30,000</b>    | <b>\$ 30,000</b>                       | <b>\$ 51,416</b>             | <b>171.39%</b>             | <b>\$ 2,000</b>              | <b>6.53%</b>                  |
| <b>Appropriations:</b>                            |                     |  |                              |                            |                              |                               |
| Planning and Development                          | \$ 30,000           | \$ 30,000                              | \$ -                         | 0.00%                      | \$ -                         | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 30,000</b>    | <b>\$ 30,000</b>                       | <b>\$ -</b>                  | <b>0.00%</b>               | <b>\$ -</b>                  | <b>0.00%</b>                  |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 44,427</b>    | <b>\$ 44,427</b>                       |                              |                            |                              |                               |
| <b>Fund Balance as of Report Date</b>             |                     |  | <b>\$ 113,723</b>            |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## 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 receipted one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

|   | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|---|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| <b>Fund Balance January 1</b>                     | \$ 6,398,179           | \$ 6,398,179                                 | \$ 6,398,179                    |                               |                                 |                                     |
| <b>Revenues:</b>                                  |                        |  |                                 |                               |                                 |                                     |
| Taxes   | \$ 6,606,080           | \$ 6,606,080                                 | \$ 6,495,084                    | 98.32%                        | \$ 5,671,499                    | 88.49%                              |
| Charges for Services                              | 100                    | 100  | -                               | 0.00%                         | -                               | 0.00%                               |
| Investment Income                                 | 8,616                  | 8,616  | 5,457                           | 63.34%                        | 17,045                          | 87.86%                              |
| <b>Total Revenues without Use of Fund Balance</b> | <b>6,614,796</b>       | <b>6,614,796</b>                             | <b>6,500,541</b>                | <b>98.27%</b>                 | <b>5,688,544</b>                | <b>88.48%</b>                       |
| Use of Fund Balance                               | 460,066                | 547,246                                      | -                               | 0.00%                         | -                               | 0.00%                               |
| <b>TOTAL REVENUES</b>                             | <b>\$ 7,074,862</b>    | <b>\$ 7,162,042</b>                          | <b>\$ 6,500,541</b>             | <b>90.76%</b>                 | <b>\$ 5,688,544</b>             | <b>80.24%</b>                       |
| <b>Appropriations:</b>                            |                        |  |                                 |                               |                                 |                                     |
| Tourism   | \$ 2,134,407           | \$ 2,221,587                                 | \$ 2,059,533                    | 92.71%                        | \$ 1,970,003                    | 92.06%                              |
| Gwinnett Center Debt                              | 4,940,455              | 4,940,455                                    | 4,940,455                       | 100.00%                       | 4,949,255                       | 100.00%                             |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 7,074,862</b>    | <b>\$ 7,162,042</b>                          | <b>\$ 6,999,988</b>             | <b>97.74%</b>                 | <b>\$ 6,919,258</b>             | <b>97.60%</b>                       |
| <b>Projected Fund Balance December 31</b>         | <b>\$ 5,938,113</b>    | <b>\$ 5,850,933</b>                          |                                 |                               |                                 |                                     |
| <b>Fund Balance as of Report Date</b>             |                        |  | <b>\$ 5,898,732</b>             |                               |                                 |                                     |

# YTD financial report 2013 gwinnettcounty

## AIRPORT OPERATING FUND (520)

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

|  | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|--|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|  | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| Net Position January 1                               | \$ 558,788             | \$ 558,788                                   | \$ 558,788                      |                               |                                 |                                     |
| Revenues:  |                        |  |                                 |                               |                                 |                                     |
| Charges for Services                                 | \$ 139,000             | \$ 139,000                                   | \$ 136,829                      | 98.44%                        | \$ 133,261                      | 126.92%                             |
| Miscellaneous - Rents                                | 741,250                | 697,192                                      | 645,116                         | 92.53%                        | 674,385                         | 93.35%                              |
| Total Revenues without Use of Net Position           | 880,250                | 836,192                                      | 781,945                         | 93.51%                        | 807,646                         | 97.61%                              |
| Use of Net Position                                  | -                      | 8,373  | -                               | 0.00%                         | -                               | -                                   |
| <b>TOTAL REVENUES</b>                                | <b>\$ 880,250</b>      | <b>\$ 844,565</b>                            | <b>\$ 781,945</b>               | <b>92.59%</b>                 | <b>\$ 807,646</b>               | <b>97.61%</b>                       |
| Appropriations:                                      |                        |  |                                 |                               |                                 |                                     |
| Transportation*                                      | \$ 844,565             | \$ 844,565                                   | \$ 681,301                      | 80.67%                        | \$ 651,071                      | 78.74%                              |
| Total Appropriations without Working Capital Reserve | 844,565                | 844,565                                      | 681,301                         | 80.67%                        | 651,071                         | 78.74%                              |
| Working Capital Reserve                              | 35,685                 | -  | -                               | -                             | -                               | 0.00%                               |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>\$ 880,250</b>      | <b>\$ 844,565</b>                            | <b>\$ 681,301</b>               | <b>80.67%</b>                 | <b>\$ 651,071</b>               | <b>78.69%</b>                       |
| Projected Net Position December 31                   | \$ 594,473             | \$ 550,415                                   |                                 |                               |                                 |                                     |
| Net Position as of Report Date                       |                        |  | \$ 659,432                      |                               |                                 |                                     |

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

# YTD financial report 2013 gwinnettcounty

## LOCAL TRANSIT OPERATING FUND (515)

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

|  | FY 2013             |  |                              |                            | FY 2012                      |                               |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Net Position January 1</b>              | \$ 1,156,285        | \$ 1,156,285                           | \$ 1,156,285                 |                            |                              |                               |
| <b>Revenues:</b>                           |                     |  |                              |                            |                              |                               |
| Charges for Services                       | \$ 4,221,568        | \$ 4,201,568                           | \$ 3,649,580                 | 86.86%                     | \$ 3,620,853                 | 84.75%                        |
| Investment Income                          | 3,159               | 3,159                                  | 2,153                        | 68.15%                     | 2,618                        | 55.51%                        |
| Miscellaneous                              | 26,375              | 26,836                                 | 385,671                      | 1437.14%                   | 148,274                      | 53.99%                        |
| Other Financing Sources                    | 2,765,574           | 2,785,574                              | 2,535,110                    | 91.01%                     | 2,933,333                    | 91.67%                        |
| Total Revenues without Use of Net Position | 7,016,676           | 7,017,137                              | 6,572,514                    | 93.66%                     | 6,705,078                    | 86.50%                        |
| Use of Net Position                        | 750,000             | 744,206                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                      | <b>\$ 7,766,676</b> | <b>\$ 7,761,343</b>                    | <b>\$ 6,572,514</b>          | <b>84.68%</b>              | <b>\$ 6,705,078</b>          | <b>86.48%</b>                 |
| <b>Appropriations:</b>                     |                     |  |                              |                            |                              |                               |
| Financial Services                         | \$ 73,550           | \$ 73,550                              | \$ 61,052                    | 83.01%                     | \$ 62,148                    | 92.30%                        |
| Transportation                             | 7,693,126           | 7,687,793                              | 6,304,689                    | 82.01%                     | 6,125,504                    | 79.70%                        |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 7,766,676</b> | <b>\$ 7,761,343</b>                    | <b>\$ 6,365,741</b>          | <b>82.02%</b>              | <b>\$ 6,187,652</b>          | <b>79.81%</b>                 |
| <b>Projected Net Position December 31</b>  | <b>\$ 406,285</b>   | <b>\$ 412,079</b>                      |                              |                            |                              |                               |
| <b>Net Position as of Report Date</b>      |                     |  | <b>\$ 1,363,058</b>          |                            |                              |                               |

# YTD financial report 2013 gwinnettcountry

## SOLID WASTE OPERATING FUND (595)

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

|  | FY 2013              |  |                              |                            | FY 2012                      |                               |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Net Position January 1</b>                        | \$ 7,012,078         | \$ 7,012,078                           | \$ 7,012,078                 |                            |                              |                               |
| <b>Revenues:</b>                                     |                      |  |                              |                            |                              |                               |
| Taxes (Non-exclusive Franchise Fees)                 | \$ 764,000           | \$ 764,000                             | \$ 586,332                   | 76.75%                     | \$ 131,965                   | 105.40%                       |
| Charges for Services                                 | 42,003,740           | 42,003,740                             | 39,445,778                   | 93.91%                     | 39,283,454                   | 95.28%                        |
| Investment Income                                    | 215,000              | 215,000                                | 167,760                      | 78.03%                     | 191,861                      | 92.55%                        |
| Miscellaneous  | 1,050                | 1,542                                  | 664                          | 43.06%                     | 678                          | 40.92%                        |
| <b>TOTAL REVENUES</b>                                | <b>\$ 42,983,790</b> | <b>\$ 42,984,282</b>                   | <b>\$ 40,200,534</b>         | <b>93.52%</b>              | <b>\$ 39,607,958</b>         | <b>95.30%</b>                 |
| <b>Appropriations:</b>                               |                      |  |                              |                            |                              |                               |
| Financial Services                                   | -                    | -                                      | -                            | -                          | \$ 33,588,311                | 82.02%                        |
| Support Services*                                    | 1,823,484            | 1,919,021                              | 1,424,357                    | 74.22%                     | -                            | -                             |
| Non-Departmental                                     | -                    | 5,837                                  | -                            | 0.00%                      | -                            | -                             |
| Payments to Haulers                                  | 39,929,868           | 39,929,868                             | 33,034,352                   | 82.73%                     | -                            | -                             |
| Total Appropriations without Working Capital Reserve | 41,753,352           | 41,854,726                             | 34,458,709                   | 82.33%                     | 33,588,311                   | 82.02%                        |
| Working Capital Reserve                              | 1,230,438            | 1,129,556                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>\$ 42,983,790</b> | <b>\$ 42,984,282</b>                   | <b>\$ 34,458,709</b>         | <b>80.17%</b>              | <b>\$ 33,588,311</b>         | <b>80.81%</b>                 |
| <b>Projected Net Position December 31</b>            | <b>\$ 8,242,516</b>  | <b>\$ 8,141,634</b>                    |                              |                            |                              |                               |
| <b>Net Position as of Report Date</b>                |                      |  | <b>\$ 12,753,903</b>         |                            |                              |                               |

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

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## STORMWATER OPERATING FUND (590)

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

|   | FY 2013              |  |                              |                            | FY 2012                      |                               |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Net Position January 1</b>                               | \$ 7,425,648         | \$ 7,425,648                           | \$ 7,425,648                 |                            |                              |                               |
| <b>Revenues:</b>  |                      |  |                              |                            |                              |                               |
| Charges for Services  | \$ 30,314,277        | \$ 30,314,277                          | \$ 30,143,351                | 99.44%                     | \$ 29,958,114                | 98.72%                        |
| Investment Income   | 16,500               | 16,500                                 | 9,618                        | 58.29%                     | 13,074                       | 122.10%                       |
| Miscellaneous   | 17,000               | 19,014                                 | 27,442                       | 144.33%                    | 120,680                      | 714.17%                       |
| Other Financing Sources                                     | -                    | -                                      | -                            | -                          | 20,213                       | -                             |
| <b>TOTAL REVENUES</b>                                       | <b>\$ 30,347,777</b> | <b>\$ 30,349,791</b>                   | <b>\$ 30,180,411</b>         | <b>99.44%</b>              | <b>\$ 30,112,081</b>         | <b>99.13%</b>                 |
| <b>Appropriations:</b>                                      |                      |  |                              |                            |                              |                               |
| Planning and Development                                    | \$ 419,749           | \$ 471,181                             | \$ 369,558                   | 78.43%                     | \$ 351,986                   | 86.40%                        |
| Water Resources*  | 29,779,881           | 29,552,551                             | 26,742,014                   | 90.49%                     | 25,725,343                   | 86.55%                        |
| Non-Departmental  | 75,000               | 86,792                                 | -                            | 0.00%                      | -                            | -                             |
| <b>Total Appropriations without Working Capital Reserve</b> | <b>30,274,630</b>    | <b>30,110,524</b>                      | <b>27,111,572</b>            | <b>90.04%</b>              | <b>26,077,329</b>            | <b>86.54%</b>                 |
| Working Capital Reserve                                     | 73,147               | 239,267                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                                 | <b>\$ 30,347,777</b> | <b>\$ 30,349,791</b>                   | <b>\$ 27,111,572</b>         | <b>89.33%</b>              | <b>\$ 26,077,329</b>         | <b>85.85%</b>                 |
| <b>Projected Net Position December 31</b>                   | <b>\$ 7,498,795</b>  | <b>\$ 7,664,915</b>                    |                              |                            |                              |                               |
| <b>Net Position as of Report Date</b>                       |                      |  | <b>\$ 10,494,487</b>         |                            |                              |                               |

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



# YTD financial report 2013 gwinnettcounty

## WATER AND SEWER OPERATING FUND (501)

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

|  | FY 2013               |  |                              |                            | FY 2012                      |                               |
|--|-----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget   | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Net Position January 1</b>                        | \$ 23,598,854         | \$ 23,598,854                          | \$ 23,598,854                |                            |                              |                               |
| <b>Revenues:</b>                                     |                       |  |                              |                            |                              |                               |
| Charges for Services                                 | \$ 287,467,000        | \$ 282,377,000                         | \$ 239,736,728               | 84.90%                     | \$ 240,208,013               | 87.93%                        |
| Investment Income                                    | 50,000                | 50,000                                 | 47,689                       | 95.38%                     | 58,443                       | 122.78%                       |
| Contributions and Donations                          | 7,022,000             | 12,000,000                             | 14,595,186                   | 121.63%                    | 9,659,919                    | 172.81%                       |
| Miscellaneous  | 475,000               | 605,557                                | 568,956                      | 93.96%                     | 1,239,038                    | 100.69%                       |
| Other Financing Sources                              | -                     | -                                      | -                            | -                          | 139,842                      | -                             |
| <b>TOTAL REVENUES</b>                                | <b>\$ 295,014,000</b> | <b>\$ 295,032,557</b>                  | <b>\$ 254,948,559</b>        | <b>86.41%</b>              | <b>\$ 251,305,255</b>        | <b>89.74%</b>                 |
| <b>Appropriations:</b>                               |                       |  |                              |                            |                              |                               |
| Planning and Development                             | \$ 1,198,982          | \$ 1,198,982                           | \$ 1,068,456                 | 89.11%                     | \$ 952,465                   | 83.87%                        |
| Water Resources*                                     | 291,487,665           | 290,263,474                            | 246,399,289                  | 84.89%                     | 237,651,485                  | 86.45%                        |
| Non-Departmental                                     | 100,000               | 258,208                                | -                            | 0.00%                      | -                            | -                             |
| Total Appropriations without Working Capital Reserve | 292,786,647           | 291,720,664                            | 247,467,745                  | 84.83%                     | 238,603,950                  | 86.44%                        |
| Working Capital Reserve                              | 2,227,353             | 3,311,893                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>\$ 295,014,000</b> | <b>\$ 295,032,557</b>                  | <b>\$ 247,467,745</b>        | <b>83.88%</b>              | <b>\$ 238,603,950</b>        | <b>85.21%</b>                 |
| <b>Projected Net Position December 31</b>            | <b>\$ 25,826,207</b>  | <b>\$ 26,910,747</b>                   |                              |                            |                              |                               |
| <b>Net Position as of Report Date</b>                |                       |  | <b>\$ 31,079,668</b>         |                            |                              |                               |

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

# YTD financial report 2013 gwinnettcouy

## ADMINISTRATIVE SUPPORT FUND (665)

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

|  | FY 2013              |  |                              |                            | FY 2012                      |                               |
|--|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| Net Position January 1                               | \$ 4,675,075         | \$ 4,675,075                           | \$ 4,675,075                 |                            |                              |                               |
| Revenues:  |                      |  |                              |                            |                              |                               |
| Charges for Services                                 | \$ 49,727,737        | \$ 49,719,965                          | \$ 45,577,785                | 91.67%                     | \$ 47,112,178                | 83.40%                        |
| Miscellaneous  | 1,555,049            | 1,605,309                              | 1,479,152                    | 92.14%                     | 1,776,427                    | 98.53%                        |
| <b>TOTAL REVENUES</b>                                | <b>\$ 51,282,786</b> | <b>\$ 51,325,274</b>                   | <b>\$ 47,056,937</b>         | <b>91.68%</b>              | <b>\$ 48,888,605</b>         | <b>83.90%</b>                 |
| Appropriations:                                      |                      |  |                              |                            |                              |                               |
| County Administration                                | \$ 4,187,203         | \$ 4,124,115                           | \$ 2,776,008                 | 67.31%                     | \$ 3,601,020                 | 76.45%                        |
| Financial Services                                   | 7,342,764            | 7,181,267                              | 5,987,215                    | 83.37%                     | 6,689,358                    | 83.36%                        |
| Human Resources                                      | 2,885,770            | 2,636,675                              | 2,315,047                    | 87.80%                     | 2,526,164                    | 72.78%                        |
| Information Technology                               | 23,817,744           | 23,382,507                             | 19,770,894                   | 84.55%                     | 23,545,116                   | 83.31%                        |
| Law  | 1,892,702            | 1,787,905                              | 1,344,470                    | 75.20%                     | 1,520,196                    | 73.04%                        |
| Support Services                                     | 8,783,012            | 8,570,313                              | 7,286,298                    | 85.02%                     | 7,225,877                    | 77.41%                        |
| Non-Departmental                                     | 915,000              | 1,037,123                              | 161,239                      | 15.55%                     | 99,062                       | 11.60%                        |
| Total Appropriations without Working Capital Reserve | 49,824,195           | 48,719,905                             | 39,641,171                   | 81.37%                     | 45,206,793                   | 85.68%                        |
| Working Capital Reserve                              | 1,458,591            | 2,605,369                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>\$ 51,282,786</b> | <b>\$ 51,325,274</b>                   | <b>\$ 39,641,171</b>         | <b>77.24%</b>              | <b>\$ 45,206,793</b>         | <b>85.08%</b>                 |
| Projected Net Position December 31                   | \$ 6,133,666         | \$ 7,280,444                           |                              |                            |                              |                               |
| Net Position as of Report Date                       |                      |  | \$ 12,090,841                |                            |                              |                               |

# YTD financial report 2013 gwinnettcountry

## AUTO LIABILITY FUND (606)

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

|  | FY 2013             |  |                              |                            | FY 2012                      |                               |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| Net Position January 1                     | \$ 1,693,044        | \$ 1,693,044                           | \$ 1,693,044                 |                            |                              |                               |
| Revenues:                                  |                     |  |                              |                            |                              |                               |
| Charges for Services                       | \$ 1,000,022        | \$ 1,000,022                           | \$ 916,687                   | 91.67%                     | \$ 733,332                   | 91.67%                        |
| Investment Income                          | 2,250               | 2,250                                  | 5,963                        | 265.02%                    | 1,315                        | 130.46%                       |
| Total Revenues without Use of Net Position | 1,002,272           | 1,002,272                              | 922,650                      | 92.06%                     | 734,647                      | 91.72%                        |
| Use of Net Position                        | 48,454              | 998,454                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                      | <b>\$ 1,050,726</b> | <b>\$ 2,000,726</b>                    | <b>\$ 922,650</b>            | <b>46.12%</b>              | <b>\$ 734,647</b>            | <b>86.46%</b>                 |
| Appropriations:                            |                     |  |                              |                            |                              |                               |
| Financial Services                         | \$ 1,050,726        | \$ 2,000,726                           | \$ 928,418                   | 46.40%                     | \$ 532,142                   | 62.62%                        |
| <b>TOTAL APPROPRIATIONS</b>                | <b>\$ 1,050,726</b> | <b>\$ 2,000,726</b>                    | <b>\$ 928,418</b>            | <b>46.40%</b>              | <b>\$ 532,142</b>            | <b>62.62%</b>                 |
| Projected Net Position December 31         | \$ 1,644,590        | \$ 694,590                             |                              |                            |                              |                               |
| Net Position as of Report Date             |                     |  | \$ 1,687,276                 |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## FLEET MANAGEMENT FUND (610)

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

|  | FY 2013             |  |                              | FY 2012                    |                              |                               |
|--|---------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|  | 2013 Adopted Budget | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| Net Position January 1                               | \$ 1,117,564        | \$ 1,117,564                           | \$ 1,117,564                 |                            |                              |                               |
| Revenues:  |                     |  |                              |                            |                              |                               |
| Charges for Services                                 | \$ 5,807,286        | \$ 5,805,953                           | \$ 5,540,479                 | 95.43%                     | \$ 5,049,295                 | 86.80%                        |
| Miscellaneous  | 298,000             | 349,463                                | 416,860                      | 119.29%                    | 343,966                      | 100.82%                       |
| <b>TOTAL REVENUES</b>                                | <b>\$ 6,105,286</b> | <b>\$ 6,155,416</b>                    | <b>\$ 5,957,339</b>          | <b>96.78%</b>              | <b>\$ 5,393,261</b>          | <b>87.57%</b>                 |
| Appropriations:                                      |                     |  |                              |                            |                              |                               |
| Support Services                                     | \$ 5,817,747        | \$ 5,785,932                           | \$ 5,095,985                 | 88.08%                     | \$ 4,992,202                 | 84.72%                        |
| Non-Departmental                                     | -                   | 5,718                                  | -                            | 0.00%                      | -                            | -                             |
| Total Appropriations without Working Capital Reserve | 5,817,747           | 5,791,650                              | 5,095,985                    | 87.99%                     | 4,992,202                    | 84.72%                        |
| Working Capital Reserve                              | 287,539             | 363,766                                | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL APPROPRIATIONS</b>                          | <b>\$ 6,105,286</b> | <b>\$ 6,155,416</b>                    | <b>\$ 5,095,985</b>          | <b>82.79%</b>              | <b>\$ 4,992,202</b>          | <b>81.06%</b>                 |
| Projected Net Position December 31                   | \$ 1,405,103        | \$ 1,481,330                           |                              |                            |                              |                               |
| Net Position as of Report Date                       |                     |  | \$ 1,978,918                 |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## GROUP SELF-INSURANCE FUND (605)

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

|   | FY 2013              |  |                              |                            | FY 2012                      |                               |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Net Position January 1</b>                     | \$ 27,217,386        | \$ 27,217,386                          | \$ 27,217,386                |                            |                              |                               |
| <b>Revenues:</b>                                  |                      |  |                              |                            |                              |                               |
| Charges for Services                              | \$ 36,170,535        | \$ 35,423,677                          | \$ 30,989,642                | 87.48%                     | \$ 35,540,522                | 91.46%                        |
| Investment Income                                 | 109,065              | 109,065                                | 99,200                       | 90.95%                     | 130,858                      | 86.91%                        |
| Miscellaneous                                     | -                    | 100,000                                | 266,339                      | 266.34%                    | 197,992                      | 395.98%                       |
| Other Financing Sources                           | -                    | 24,722                                 | 24,722                       | 100.00%                    | 24,722                       | 100.00%                       |
| <b>Total Revenues without Use of Net Position</b> | <b>36,279,600</b>    | <b>35,657,464</b>                      | <b>31,379,903</b>            | <b>88.00%</b>              | <b>35,894,094</b>            | <b>91.84%</b>                 |
| Use of Net Position                               | 5,300,282            | 6,824,440                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 41,579,882</b> | <b>\$ 42,481,904</b>                   | <b>\$ 31,379,903</b>         | <b>73.87%</b>              | <b>\$ 35,894,094</b>         | <b>81.76%</b>                 |
| <b>Appropriations:</b>                            |                      |  |                              |                            |                              |                               |
| Human Resources                                   | \$ 41,579,882        | \$ 42,481,904                          | \$ 36,688,019                | 86.36%                     | \$ 39,166,675                | 89.22%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 41,579,882</b> | <b>\$ 42,481,904</b>                   | <b>\$ 36,688,019</b>         | <b>86.36%</b>              | <b>\$ 39,166,675</b>         | <b>89.22%</b>                 |
| <b>Projected Net Position December 31</b>         | <b>\$ 21,917,104</b> | <b>\$ 20,392,946</b>                   |                              |                            |                              |                               |
| <b>Net Position as of Report Date</b>             |                      |  | <b>\$ 21,909,270</b>         |                            |                              |                               |

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## RISK MANAGEMENT FUND (602)

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

|   | FY 2013              |  |                              |                            | FY 2012                      |                               |
|---|----------------------|--|------------------------------|----------------------------|------------------------------|-------------------------------|
|   | 2013 Adopted Budget  | Current Annual Budget as of 11/30/2013 | Actuals YTD as of 11/30/2013 | % Actual to Current Budget | Actuals YTD as of 11/30/2012 | % Actual to 11/30/2012 Budget |
| <b>Net Position January 1</b>                     | \$ 23,582,286        | \$ 23,582,286                          | \$ 23,582,286                |                            |                              |                               |
| <b>Revenues:</b>                                  |                      |  |                              |                            |                              |                               |
| Charges for Services                              | \$ 4,328,194         | \$ 4,328,194                           | \$ 3,967,510                 | 91.67%                     | \$ 3,084,584                 | 91.67%                        |
| Investment Income                                 | 45,500               | 45,500                                 | 93,442                       | 205.37%                    | 41,667                       | 104.17%                       |
| Miscellaneous                                     | -                    | 18,654                                 | 19,839                       | 106.35%                    | 9,766                        | 168.00%                       |
| Other Financing Sources                           | -                    | 1,855                                  | 1,855                        | 100.00%                    | 1,855                        | 100.00%                       |
| <b>Total Revenues without Use of Net Position</b> | <b>4,373,694</b>     | <b>4,394,203</b>                       | <b>4,082,646</b>             | <b>92.91%</b>              | <b>3,137,872</b>             | <b>91.95%</b>                 |
| Use of Net Position                               | 2,258,825            | 2,218,742                              | -                            | 0.00%                      | -                            | 0.00%                         |
| <b>TOTAL REVENUES</b>                             | <b>\$ 6,632,519</b>  | <b>\$ 6,612,945</b>                    | <b>\$ 4,082,646</b>          | <b>61.74%</b>              | <b>\$ 3,137,872</b>          | <b>45.38%</b>                 |
| <b>Appropriations:</b>                            |                      |  |                              |                            |                              |                               |
| Financial Services                                | \$ 6,632,519         | \$ 6,612,945                           | \$ 4,895,657                 | 74.03%                     | \$ 4,833,602                 | 69.91%                        |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 6,632,519</b>  | <b>\$ 6,612,945</b>                    | <b>\$ 4,895,657</b>          | <b>74.03%</b>              | <b>\$ 4,833,602</b>          | <b>69.91%</b>                 |
| <b>Projected Net Position December 31</b>         | <b>\$ 21,323,461</b> | <b>\$ 21,363,544</b>                   |                              |                            |                              |                               |
| <b>Net Position as of Report Date</b>             |                      |  | <b>\$ 22,769,275</b>         |                            |                              |                               |

# YTD financial report 2013 gwinnettcounty

## WORKERS' COMPENSATION FUND (604)

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

|   | FY 2013                |  |                                 | % Actual to<br>Current Budget | FY 2012                         |                                     |
|---|------------------------|--|---------------------------------|-------------------------------|---------------------------------|-------------------------------------|
|   | 2013 Adopted<br>Budget | Current Annual<br>Budget as of<br>11/30/2013 | Actuals YTD<br>as of 11/30/2013 |                               | Actuals YTD<br>as of 11/30/2012 | % Actual to<br>11/30/2012<br>Budget |
| <b>Net Position January 1</b>                     | <b>\$ 9,595,183</b>    | <b>\$ 9,595,183</b>                          | <b>\$ 9,595,183</b>             |                               |                                 |                                     |
| <b>Revenues:</b>                                  |                        |  |                                 |                               |                                 |                                     |
| Charges for Services                              | \$ 3,357,731           | \$ 3,357,731                                 | \$ 3,077,921                    | 91.67%                        | \$ 1,695,834                    | 91.67%                              |
| Investment Income                                 | 35,500                 | 35,500                                       | 43,265                          | 121.87%                       | 52,095                          | 153.22%                             |
| Miscellaneous                                     | -                      | -  | 1,300                           | -                             | -                               | -                                   |
| <b>Total Revenues without Use of Net Position</b> | <b>3,393,231</b>       | <b>3,393,231</b>                             | <b>3,122,486</b>                | <b>92.02%</b>                 | <b>1,747,929</b>                | <b>92.78%</b>                       |
| Use of Net Position                               | 1,836,265              | 1,836,265                                    | -                               | 0.00%                         | -                               | 0.00%                               |
| <b>TOTAL REVENUES</b>                             | <b>\$ 5,229,496</b>    | <b>\$ 5,229,496</b>                          | <b>\$ 3,122,486</b>             | <b>59.71%</b>                 | <b>\$ 1,747,929</b>             | <b>41.27%</b>                       |
| <b>Appropriations:</b>                            |                        |  |                                 |                               |                                 |                                     |
| Human Resources                                   | \$ 5,229,496           | \$ 5,229,496                                 | \$ 2,753,854                    | 52.66%                        | \$ 2,544,072                    | 60.07%                              |
| <b>TOTAL APPROPRIATIONS</b>                       | <b>\$ 5,229,496</b>    | <b>\$ 5,229,496</b>                          | <b>\$ 2,753,854</b>             | <b>52.66%</b>                 | <b>\$ 2,544,072</b>             | <b>60.07%</b>                       |
| <b>Projected Net Position December 31</b>         | <b>\$ 7,758,918</b>    | <b>\$ 7,758,918</b>                          |                                 |                               |                                 |                                     |
| <b>Net Position as of Report Date</b>             |                        |  | <b>\$ 9,963,815</b>             |                               |                                 |                                     |

**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 11/30/2013**

| <b>General Fund Departmental/Non-Departmental Transfers</b>        | <b>Amount</b>         | <b>Description</b>                          |
|--|-----------------------|---|
| <i>From:</i>   |                       |   |
| Contingency  | \$ (333,332)          | Transferred to Tax Commissioner             |
|  | (1,860)               | Transferred to Medical Examiner             |
| <i>Subtotal</i>  | (335,192)             |   |
| Prisoner Medical Reserve   | (70,000)              | Transferred to Corrections                  |
|  | (1,135,700)           | Transferred to Sheriff                      |
|  | (3,000)               | Transferred to Juvenile Court               |
| <i>Subtotal</i>  | (1,208,700)           |   |
| Indigent Defense Reserve   | (61,100)              | Transferred to Probate Court                |
|  | (3,142,200)           | Transferred to Judiciary                    |
|  | (347,200)             | Transferred to Juvenile Court               |
| <i>Subtotal</i>  | (3,550,500)           |   |
| Court Reporters Reserve  | (163,000)             | Transferred to Juvenile Court               |
|  | (1,572,100)           | Transferred to Judiciary                    |
|  | (14,600)              | Transferred to Solicitor General            |
| <i>Subtotal</i>  | (1,749,700)           |   |
| Court Interpreters Reserve   | (85,100)              | Transferred to Juvenile Court               |
|  | (325,700)             | Transferred to Judiciary                    |
|  | (1,000)               | Transferred to Probate Court                |
| <i>Subtotal</i>  | (411,800)             |   |
| <b>Total General Fund Non-Departmental Transfers</b>               | <b>\$ (7,255,892)</b> |   |
| <i>To</i>  |                       |   |
| Tax Commissioner   | \$ 333,332            | Transferred from Contingency                |
| <i>Subtotal</i>  | 333,332               |   |
| Medical Examiner   | 1,860                 | Transferred from Contingency                |
| <i>Subtotal</i>  | 1,860                 |   |
| Corrections  | 70,000                | Transferred from Prisoner Medical Reserve   |
| <i>Subtotal</i>  | 70,000                |   |
| Juvenile Court   | 85,100                | Transferred from Court Interpreters Reserve |
|  | 163,000               | Transferred from Court Reporters Reserve    |
|  | 347,200               | Transferred from Indigent Defense           |
|  | 3,000                 | Transferred from Prisoner Medical Reserve   |
| <i>Subtotal</i>  | 598,300               |   |
| Sheriff  | 1,135,700             | Transferred from Prisoner Medical Reserve   |
| <i>Subtotal</i>  | 1,135,700             |   |
| Judiciary  | 325,700               | Transferred from Court Interpreters Reserve |
|  | 1,572,100             | Transferred from Court Reporters Reserve    |
|  | 3,142,200             | Transferred from Indigent Defense           |
| <i>Subtotal</i>  | 5,040,000             |   |
| Probate Court  | 61,100                | Transferred from Indigent Defense           |
|  | 1,000                 | Transferred from Court Interpreters Reserve |
| <i>Subtotal</i>  | 62,100                |   |
| Solicitor General  | 14,600                | Transferred from Court Reporters Reserve    |
| <i>Subtotal</i>  | 14,600                |   |
| <b>Total General Fund Transfers From Non-Departmental Reserves</b> | <b>\$ 7,255,892</b>   |   |



**NON-DEPARTMENTAL BUDGET TRANSFERS**

**As of 11/30/2013**

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

**INTER-FUND TRANSFERS - ALL FUNDS**

As of 11/30/2013

**TRANSFER FROM - BUDGET**

| TRANSFER TO  | General (001)     | Development and Enforcement Services District Fund (104) | Fire and Emergency Medical Services District Fund (102) | Police Services District Fund (106) | Recreation (105) | Sheriff Special Justice (065) | Sheriff Special Treasury (066) | Tree Bank (040) | Police Special Justice (070) | Police Special State (072) | E-911 (095)   | Miscellaneous Grants (200-250G) | Capital Projects (300-318) | Airport Operating (520) | Stormwater Operating (590) | Water & Sewer Operating (501) | Solid Waste Operating (595) | Fleet Management (610) | Administrative Support (665) | Total              |
|--|-------------------|--|---|-------------------------------------|------------------|-------------------------------|--------------------------------|-----------------|------------------------------|----------------------------|---------------|---------------------------------|----------------------------|-------------------------|----------------------------|-------------------------------|-----------------------------|------------------------|------------------------------|--------------------|
| General Fund (001)                                       |                   |  |   |                                     |                  | 2,520                         |                                |                 |                              |                            |               | 27,325                          |                            |                         |                            | 165,000                       |                             |                        |                              | 194,845            |
| Development and Enforcement Services District Fund (104) | 3,677,899         |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 3,677,899          |
| Fire and Emergency Services District Fund (102)          | 27,424,387        |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 27,424,387         |
| Police Services District Fund (106)                      | 30,175,330        |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 30,175,330         |
| Police Special State (072)                               |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               | 230,976                         |                            |                         |                            |                               |                             |                        |                              | 230,976            |
| Local Transit Operating (515)                            | 2,765,574         |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 2,765,574          |
| Capital Projects (300-318)                               | 2,309,989         |  | 385,400   | 159,565                             | 2,319,180        |                               |                                | 3,600           | 127,362                      | 86,620                     | 35,500        |                                 |                            |                         |                            |                               |                             |                        | 232,465                      | 5,659,681          |
| Capital Vehicle/Fleet Equipment (305)                    | 1,842,115         | 60,307   | 337,861   | 4,001,004                           | 279,104          |                               | 13,144                         |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             | 39,861                 | 80,870                       | 6,654,266          |
| Miscellaneous Grants (200-250G)                          | 131,385           |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 131,385            |
| Renewal & Extension - Airport (523)                      |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            | 35,000                  |                            |                               |                             |                        |                              | 35,000             |
| Renewal & Extension - Stormwater (591)                   |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            | 19,208,176              |                            |                               |                             |                        |                              | 19,208,176         |
| Renewal & Extension - Water & Sewer (504)                |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         | 81,242,819                 |                               |                             |                        |                              | 81,242,819         |
| Renewal & Extension - Solid Waste (596)                  |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               | 260,000                     |                        |                              | 260,000            |
| <b>Total</b>   | <b>68,326,679</b> | <b>60,307</b>  | <b>723,261</b>  | <b>4,160,569</b>                    | <b>2,598,284</b> | <b>2,520</b>                  | <b>13,144</b>                  | <b>3,600</b>    | <b>127,362</b>               | <b>86,620</b>              | <b>35,500</b> | <b>27,325</b>                   | <b>230,976</b>             | <b>35,000</b>           | <b>19,208,176</b>          | <b>81,407,819</b>             | <b>260,000</b>              | <b>39,861</b>          | <b>313,335</b>               | <b>177,660,338</b> |

**TRANSFER FROM - ACTUALS**

| TRANSFER TO  | General (001)     | Development and Enforcement Services District Fund (104) | Fire and Emergency Medical Services District Fund (102) | Police Services District Fund (106) | Recreation (105) | Sheriff Special Justice (065) | Sheriff Special Treasury (066) | Tree Bank (040) | Police Special Justice (070) | Police Special State (072) | E-911 (095)   | Miscellaneous Grants (200-250G) | Capital Projects (300-318) | Airport Operating (520) | Stormwater Operating (590) | Water & Sewer Operating (501) | Solid Waste Operating (595) | Fleet Management (610) | Administrative Support (665) | Total              |
|--|-------------------|--|---|-------------------------------------|------------------|-------------------------------|--------------------------------|-----------------|------------------------------|----------------------------|---------------|---------------------------------|----------------------------|-------------------------|----------------------------|-------------------------------|-----------------------------|------------------------|------------------------------|--------------------|
| General Fund (001)                                       |                   |  |   |                                     |                  | 2,520                         |                                |                 |                              |                            |               | 27,325                          |                            |                         |                            | 151,250                       |                             |                        |                              | 181,095            |
| Development and Enforcement Services District Fund (104) | 3,580,821         |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 3,580,821          |
| Fire and Emergency Services District Fund (102)          | 26,716,482        |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 26,716,482         |
| Police Services District Fund (106)                      | 29,984,357        |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 29,984,357         |
| Police Special State (072)                               |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               | 230,976                         |                            |                         |                            |                               |                             |                        |                              | 230,976            |
| Local Transit Operating (515)                            | 2,535,110         |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 2,535,110          |
| Capital Projects (300-318)                               | 2,122,795         |  | 101,723   | 4,176                               | 1,809,248        |                               |                                |                 | 69,254                       | 53,001                     | 13,200        |                                 |                            |                         |                            |                               |                             |                        | 232,465                      | 4,405,862          |
| Capital Vehicle/Fleet Equipment (305)                    | 1,671,875         | 55,281   | 309,705   | 3,667,587                           | 255,846          |                               | 2,874                          |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             | 36,540                 | 74,131                       | 6,073,839          |
| Miscellaneous Grants (200-250G)                          | 116,625           |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               |                             |                        |                              | 116,625            |
| Renewal & Extension - Airport (523)                      |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            | 32,084                  |                            |                               |                             |                        |                              | 32,084             |
| Renewal & Extension - Stormwater (591)                   |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            | 17,607,495              |                            |                               |                             |                        |                              | 17,607,495         |
| Renewal & Extension - Water & Sewer (504)                |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         | 74,472,584                 |                               |                             |                        |                              | 74,472,584         |
| Renewal & Extension - Solid Waste (596)                  |                   |  |   |                                     |                  |                               |                                |                 |                              |                            |               |                                 |                            |                         |                            |                               | 207,500                     |                        |                              | 207,500            |
| <b>Total</b>   | <b>66,728,065</b> | <b>55,281</b>  | <b>411,428</b>  | <b>3,671,763</b>                    | <b>2,065,094</b> | <b>2,520</b>                  | <b>2,874</b>                   | <b>-</b>        | <b>69,254</b>                | <b>53,001</b>              | <b>13,200</b> | <b>27,325</b>                   | <b>230,976</b>             | <b>32,084</b>           | <b>17,607,495</b>          | <b>74,623,834</b>             | <b>207,500</b>              | <b>36,540</b>          | <b>306,596</b>               | <b>166,144,830</b> |

**BUDGET ADJUSTMENTS BY FUND - REVENUES**

**As of 11/30/2013**

| Department/Fund   | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|---|---------------------------|---------------------------------------|------------------------------|---|
| <b>General Fund (001)</b>                                       |                           |                                       |                              |   |
| Taxes   | \$ 204,749,308            | \$ 204,679,833                        | \$ (69,475)                  | GCID 20130499 Mid year adjustment (\$69,475).   |
| Intergovernmental   | 3,097,585                 | 3,197,725                             | 100,140                      | GCID 20130499 Mid year adjustment \$100,140.  |
| Charges for Services  | 26,651,171                | 26,799,971                            | 148,800                      | GCID 20130499 Mid year adjustment \$148,800.  |
| Contributions and Donations                                     | 30,000                    | 34,597                                | 4,597                        | GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597.  |
| Miscellaneous Revenue   | 1,490,450                 | 1,919,786                             | 429,336                      | GCID 20130499 Mid year adjustment \$429,336.  |
| Use of Fund Balance   | 42,636,693                | 43,760,032                            | 1,123,339                    | GCID 20130026 Approval to execute 90 day job vacancy (\$498,933). GCID 20130385 Approval for the chairman to execute an agreement with the Gwinnett Sexual Assault Center for the provision of medical examinations \$117,250. GCID 20130348 Approval to amend the FY 2013 budget to appropriate funds for the probate court to hire four part-time temporary employees \$41,984. GCID 20130499 Mid year adjustment \$1,393,939. GCID 20130622 Approval to execute an agreement with Gwinnett Clean and Beautiful Services, Inc. \$40,652. OPEB-DB Adjustment FY 2013 \$28,447. |
| <i>Subtotal</i>   |                           |                                       | 1,736,737                    |   |
| <b>2003 General Obligation Bond Debt Fund (951)</b>             |                           |                                       |                              |   |
| Taxes   | 5,683,063                 | 5,718,349                             | 35,286                       | GCID 20130499 Mid year adjustment \$35,286.   |
| Other Financing Sources   | 35,286                    | -                                     | (35,286)                     | GCID 20130499 Mid year adjustment (\$35,286).   |
| <i>Subtotal</i>   |                           |                                       | -                            |   |
| <b>Development and Enforcement Services District Fund (104)</b> |                           |                                       |                              |   |
| Licenses and Permits  | 2,381,824                 | 3,114,948                             | 733,124                      | GCID 20130499 Mid year adjustment \$733,124.  |
| Charges for Services  | 336,730                   | 336,961                               | 231                          | GCID 20130499 Mid year adjustment \$231.  |
| Miscellaneous   | -                         | 3,170                                 | 3,170                        | GCID 20130499 Mid year adjustment \$3,170.  |
| Other Financing Sources   | 677,996                   | 818,387                               | 140,391                      | GCID 20130499 Mid year adjustment \$140,391.  |
| <i>Subtotal</i>   |                           |                                       | 876,916                      |   |

| Department/Fund  | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description  |
|--|---------------------------|---------------------------------------|------------------------------|--|
| <b>Fire and Emergency Medical Services District Fund (102)</b> |                           |                                       |                              |  |
| Miscellaneous  | 35,400                    | 87,157                                | 51,757                       | GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000. GCID 20130612 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130499 Mid year adjustment \$31,993. GCID 20130699 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. |
| Other Financing Sources  | 5,406,582                 | 6,654,495                             | 1,247,913                    | GCID 20130499 Mid year adjustment \$1,247,913.   |
| <i>Subtotal</i>  |                           |                                       | 1,299,670                    |  |
| <b>Police Services District Fund (106)</b>                     |                           |                                       |                              |  |
| Taxes  | 46,847,668                | 46,814,098                            | (33,570)                     | GCID 20130499 Mid year adjustment (\$33,570).  |
| Charges for Services   | 921,463                   | 928,852                               | 7,389                        | GCID 20130499 Mid year adjustment \$7,389.   |
| Contributions and Donations                                    | -                         | 1,000                                 | 1,000                        | GCID 20130773 Approval to accept grant funds by the Wal-Mart Foundation to be utilized as part of the on-going Crime Prevention Program for radKIDS \$1,000.   |
| Miscellaneous  | 248,045                   | 342,732                               | 94,687                       | GCID 20130319 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000. GCID 20130499 Mid year adjustment \$67,687.  |
| Other Financing Sources  | 2,051,372                 | 2,675,330                             | 623,958                      | GCID 20130499 Mid year adjustment \$623,958.   |
| <i>Subtotal</i>  |                           |                                       | 693,464                      |  |
| <b>Recreation Fund (105)</b>                                   |                           |                                       |                              |  |
| Taxes  | 23,356,746                | 23,703,528                            | 346,782                      | GCID 20130499 Mid year adjustment \$346,782.   |
| Charges for Services   | 3,935,559                 | 3,772,050                             | (163,509)                    | GCID 20130499 Mid year adjustment (\$163,509).   |
| Miscellaneous  | 1,849,471                 | 1,871,034                             | 21,563                       | GCID 20130499 Mid year adjustment \$21,563.  |
| Other Financing Sources  | 346,782                   | -                                     | (346,782)                    | GCID 20130499 Mid year adjustment (\$346,782).   |
| Use of Fund Balance  | -                         | 293,792                               | 293,792                      | GCID 20130499 Mid year adjustment \$329,743. GCID 20130026 Approval to execute 90 day job vacancy (\$50,141). OPEB-DB Adjustment FY 2013 \$14,190.   |
| <i>Subtotal</i>  |                           |                                       | 151,846                      |  |

| Department/Fund   | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description  |
|---|---------------------------|---------------------------------------|------------------------------|--|
| <b>Street Lighting Fund (002)</b>                         |                           |                                       |                              |  |
| Charges for Services                                      | 6,961,294                 | 6,961,825                             | 531                          | GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$531.   |
| Use of Fund Balance                                       | 456,046                   | 455,995                               | (51)                         | GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 (\$51).  |
| <i>Subtotal</i>   |                           |                                       | 480                          |  |
| <b>Authority Imaging Fund (020)</b>                       |                           |                                       |                              |  |
| Charges for Services                                      | 832,275                   | 707,275                               | (125,000)                    | GCID 20130499 Mid year adjustment (\$125,000).   |
| Use of Fund Balance                                       | 1,132,199                 | 1,257,199                             | 125,000                      | GCID 20130499 Mid year adjustment \$125,000.   |
| <i>Subtotal</i>   |                           |                                       | -                            |  |
| <b>Corrections Inmate Fund (085)</b>                      |                           |                                       |                              |  |
| Miscellaneous   | 6,122                     | 6,508                                 | 386                          | GCID 20130499 Mid year adjustment \$386.   |
| Use of Fund Balance                                       | 19,772                    | 19,386                                | (386)                        | GCID 20130499 Mid year adjustment (\$386).   |
| <i>Subtotal</i>   |                           |                                       | -                            |  |
| <b>Crime Victims Assistance Fund (075)</b>                |                           |                                       |                              |  |
| Miscellaneous   | -                         | 1,280                                 | 1,280                        | GCID 20130499 Mid year adjustment \$1,280.   |
| Use of Fund Balance                                       | 298,929                   | 243,094                               | (55,835)                     | GCID 20130499 Mid year adjustment (\$55,835).  |
| <i>Subtotal</i>   |                           |                                       | (54,555)                     |  |
| <b>District Attorney Federal Asset Sharing Fund (080)</b> |                           |                                       |                              |  |
| Fines and Forfeitures                                     | -                         | 116,260                               | 116,260                      | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$116,260.  |
| <i>Subtotal</i>   |                           |                                       | 116,260                      |  |
| <b>E-911 Fund (095)</b>                                   |                           |                                       |                              |  |
| Miscellaneous   | -                         | 4,400                                 | 4,400                        | GCID 20130499 Mid year adjustment \$4,400.   |
| Use of Fund Balance                                       | 2,084,029                 | 2,496,050                             | 412,021                      | GCID 20130026 Approval to execute 90 day job vacancy (\$509,405). GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments. GCID 20130499 Mid year adjustment \$9,600. OPEB-DB Adjustment FY 2013 \$11,826. |
| <i>Subtotal</i>   |                           |                                       | 416,421                      |  |

| Department/Fund                              | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description  |
|--|---------------------------|---------------------------------------|------------------------------|--|
| <b>Juvenile Court Supervision Fund (030)</b> |                           |                                       |                              |  |
| Charges for Services                         | 67,834                    | 67,849                                | 15                           | GCID 20130499 Mid year adjustment \$15.  |
| Investment Income                            | 15                        | -                                     | (15)                         | GCID 20130499 Mid year adjustment (\$15).  |
| <i>Subtotal</i>                              |                           |                                       | -                            |  |
| <b>Police Special Justice Fund (070)</b>     |                           |                                       |                              |  |
| Fines and Forfeitures                        | -                         | 197,126                               | 197,126                      | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$197,126.  |
| Use of Fund Balance                          | 1,224,550                 | 1,250,379                             | 25,829                       | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$100,404). GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$126,233. |
| <i>Subtotal</i>                              |                           |                                       | 222,955                      |  |
| <b>Police Special Treasury Fund (071)</b>    |                           |                                       |                              |  |
| Use of Fund Balance                          | 695                       | 71,677                                | 70,982                       | GCID 20130499 Mid year adjustment \$70,982.  |
| <i>Subtotal</i>                              |                           |                                       | 70,982                       |  |
| <b>Police Special State Fund (072)</b>       |                           |                                       |                              |  |
| Fines and Forfeitures                        | -                         | 440,775                               | 440,775                      | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$440,775.  |
| Miscellaneous                                | -                         | 814                                   | 814                          | GCID 20130499 Mid year adjustment \$814.   |
| Use of Fund Balance                          | 1,159,009                 | 852,272                               | (306,737)                    | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds (\$440,775). GCID 20130499 Mid year adjustment \$134,038.   |
| <i>Subtotal</i>                              |                           |                                       | 134,852                      |  |
| <b>Sheriff Special Justice Fund (065)</b>    |                           |                                       |                              |  |
| Fines and Forfeitures                        | -                         | 56,183                                | 56,183                       | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$56,183.   |
| Use of Fund Balance                          | 149,710                   | 199,710                               | 50,000                       | GCID 20130499 Mid year adjustment \$50,000.  |
| <i>Subtotal</i>                              |                           |                                       | 106,183                      |  |

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

| Department/Fund                             | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|---|---------------------------|---------------------------------------|------------------------------|---|
| <b>Water and Sewer Operating Fund (501)</b> |                           |                                       |                              |   |
| Charges for Services                        | 287,467,000               | 282,377,000                           | (5,090,000)                  | GCID 20130499 Mid year adjustment (\$5,090,000).  |
| Contributions and Donations                 | 7,022,000                 | 12,000,000                            | 4,978,000                    | GCID 20130499 Mid year adjustment \$4,978,000.  |
| Miscellaneous                               | 475,000                   | 605,557                               | 130,557                      | GCID 20130499 Mid year adjustment \$130,557.  |
| <i>Subtotal</i>                             |                           |                                       | 18,557                       |   |
| <b>Administrative Support Fund (665)</b>    |                           |                                       |                              |   |
| Charges for Services                        | 49,727,737                | 49,719,965                            | (7,772)                      | GCID 20130499 Mid year adjustment (\$7,772).  |
| Miscellaneous                               | 1,555,049                 | 1,605,309                             | 50,260                       | GCID 20130499 Mid year adjustment \$50,260.   |
| <i>Subtotal</i>                             |                           |                                       | 42,488                       |   |
| <b>Auto Liability Fund (606)</b>            |                           |                                       |                              |   |
| Use of Net Position                         | 48,454                    | 998,454                               | 950,000                      | GCID 20130499 Mid year adjustment \$950,000.  |
| <i>Subtotal</i>                             |                           |                                       | 950,000                      |   |
| <b>Fleet Management Fund (610)</b>          |                           |                                       |                              |   |
| Charges for Services                        | 5,807,286                 | 5,805,953                             | (1,333)                      | GCID 20130499 Mid year adjustment (\$5,333). GCID 20130497 Approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000. |
| Miscellaneous                               | 298,000                   | 349,463                               | 51,463                       | GCID 20130499 Mid year adjustment \$51,463.   |
| <i>Subtotal</i>                             |                           |                                       | 50,130                       |   |
| <b>Group Self-Insurance Fund (605)</b>      |                           |                                       |                              |   |
| Charges for Services                        | 36,170,535                | 35,423,677                            | (746,858)                    | GCID 20130499 Mid year adjustment (\$746,858).  |
| Miscellaneous                               | -                         | 100,000                               | 100,000                      | GCID 20130499 Mid year adjustment \$100,000.  |
| Other Financing Sources                     | -                         | 24,722                                | 24,722                       | GCID 20130499 Mid year adjustment \$24,722.   |
| Use of Net Position                         | 5,300,282                 | 6,824,440                             | 1,524,158                    | GCID 20130499 Mid year adjustment \$1,524,158.  |
| <i>Subtotal</i>                             |                           |                                       | 902,022                      |   |
| <b>Risk Management Fund (602)</b>           |                           |                                       |                              |   |
| Miscellaneous                               | -                         | 18,654                                | 18,654                       | GCID 20130499 Mid year adjustment \$18,654.   |
| Other Financing Sources                     | -                         | 1,855                                 | 1,855                        | GCID 20130499 Mid year adjustment \$1,855.  |
| Use of Net Position                         | 2,258,825                 | 2,218,742                             | (40,083)                     | GCID 20130499 Mid year adjustment (\$40,083).   |
| <i>Subtotal</i>                             |                           |                                       | (19,574)                     |   |
| <b>Total Revenue Budget Adjustments</b>     |                           |                                       | <b>\$ 8,576,934</b>          |   |



**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

**As of 11/30/2013**

| Department/Fund  | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description  |
|--|---------------------------|---------------------------------------|------------------------------|--|
| <b>General Fund (001)</b>                                |                           |                                       |                              |  |
| Tax Assessor   | \$ 8,605,360              | \$ 8,627,357                          | \$ 21,997                    | GCID 20130026 Approval to execute 90 day job vacancy (\$45,003). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract \$67,000.  |
| Tax Commissioner   | 11,070,281                | 11,403,613                            | 333,332                      | \$333,332 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.   |
| Transportation   | 15,783,712                | 15,696,478                            | (87,234)                     | GCID 20130026 Approval to execute 90 day job vacancy (\$87,234).   |
| Planning and Development                                 | 639,345                   | 629,094                               | (10,251)                     | GCID 20130026 Approval to execute 90 day job vacancy (\$10,251).   |
| Police Services  | 4,413,101                 | 4,476,490                             | 63,389                       | GCID 20130026 Approval to execute 90 day job vacancy (\$77,899). GCID 20130499 Mid year adjustment \$141,288.  |
| Corrections  | 13,329,003                | 13,445,022                            | 116,019                      | \$70,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130026 Approval to execute 90 day job vacancy (\$252,781). GCID 20130499 Mid year adjustment \$298,800.   |
| Community Services                                       | 4,089,393                 | 4,055,428                             | (33,965)                     | GCID 20130026 Approval to execute 90 day job vacancy (\$43,762). GCID 20130320 Amendment of the State FY 2013 contract between the Atlanta Regional Commission and Gwinnett County Senior Services \$4,597. GCID 20130499 Mid year adjustment \$5,200. |
| Community Service Subsidies: Atlanta Regional Commission | 816,100                   | 825,100                               | 9,000                        | GCID 20130499 Mid year adjustment \$9,000.   |
| Community Service Subsidies: Library In-House Services   | 735,199                   | 765,199                               | 30,000                       | GCID 20130499 Mid year adjustment \$30,000.  |
| Community Services Elections                             | 2,626,137                 | 2,618,197                             | (7,940)                      | GCID 20130026 Approval to execute 90 day job vacancy (\$7,940).  |
| Juvenile Court   | 5,933,166                 | 6,491,667                             | 558,501                      | \$598,300 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment (\$39,799).   |
| Sheriff  | 71,209,915                | 72,345,615                            | 1,135,700                    | \$1,135,700 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.   |
| Judiciary  | 15,614,527                | 20,654,527                            | 5,040,000                    | \$5,040,000 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule.   |
| Probate Court  | 1,930,924                 | 2,035,008                             | 104,084                      | \$62,100 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130348 Approval to amend the FY 2013 budget to appropriate funds for the Probate Court to hire four part-time temporary employees \$41,984.         |
| District Attorney  | 10,480,189                | 10,557,275                            | 77,086                       | GCID 20130499 Mid year adjustment \$77,086.  |

| Department/Fund   | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|---|---------------------------|---------------------------------------|------------------------------|---|
| Solicitor General   | 3,608,983                 | 3,715,542                             | 106,559                      | \$14,600 transferred from Non-departmental, see Non-departmental Budget Transfers Schedule. GCID 20130499 Mid year adjustment \$91,959.   |
| Compensation Reserve  | 579,265                   | 429,265                               | (150,000)                    | GCID 20130499 Mid year adjustment (\$150,000).  |
| Contingency   | 1,510,027                 | 936,844                               | (573,183)                    | See General Fund Non-departmental Budget Transfers Schedule for detail (\$335,192). GCID 20130185 administration of motor vehicle assessment and appeal program on annual contract (\$67,000). GCID 20130499 Mid year adjustment (\$170,991). |
| Prisoner Medical Reserve  | 2,000,000                 | 791,300                               | (1,208,700)                  | See Non-departmental Budget Transfers Schedule for detail (\$1,208,700).  |
| Medical Examiner  | 1,191,293                 | 1,193,153                             | 1,860                        | See General Fund Non-departmental Budget Transfers Schedule for detail \$1,860.   |
| Other Post-Employment Benefit Reserve                           | -                         | 17,261                                | 17,261                       | OPEB-DB adjustments FY 2013 \$17,261.   |
| Pauper Burial   | 90,000                    | 170,000                               | 80,000                       | GCID 20130499 Mid year adjustment \$80,000.   |
| Indigent Defense Reserve  | 6,000,000                 | 2,449,500                             | (3,550,500)                  | See Non-departmental Budget Transfers Schedule for detail (\$3,550,500).  |
| Court Reporters Reserve   | 2,000,000                 | 250,300                               | (1,749,700)                  | See Non-departmental Budget Transfers Schedule for detail (\$1,749,700).  |
| Court Interpreters Reserve                                      | 565,000                   | 153,200                               | (411,800)                    | See Non-departmental Budget Transfers Schedule for detail (\$411,800).  |
| Pension Reserve   | -                         | 37,123                                | 37,123                       | OPEB-DB adjustments FY 2013 \$37,123.   |
| Other Governmental Agencies                                     | 250,000                   | 407,902                               | 157,902                      | GCID 20130385 Approval for the chairman to execute an agreement with the Gwinnett Sexual Assault Center for the provision of medical examinations \$157,902.  |
| Motor Vehicle Contribution                                      | 8,518,018                 | 8,135,950                             | (382,068)                    | GCID 20130499 Mid year adjustment (\$382,068).  |
| Intangible Recording Contribution                               | -                         | 2,012,265                             | 2,012,265                    | GCID 20130499 Mid year adjustment \$2,012,265.  |
| <i>Subtotal</i>   |                           |                                       | 1,736,737                    |   |
| <b>Development and Enforcement Services District Fund (104)</b> |                           |                                       |                              |   |
| Planning and Development  | 5,964,351                 | 5,859,885                             | (104,466)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$120,749). GCID 20130499 Mid year adjustment \$16,283.   |
| Police Services   | 2,342,920                 | 2,389,456                             | 46,536                       | GCID 20130026 Approval to execute 90 day job vacancy (\$45,462). GCID 20130499 Mid year adjustment \$91,998.  |
| Non-Departmental  | 125,000                   | 152,938                               | 27,938                       | GCID 20130026 Approval to execute 90 day job vacancy \$546. OPEB-DB adjustments FY 2013 \$27,392.   |
| Contributions to Fund Balance                                   | 3,314,613                 | 4,221,521                             | 906,908                      | GCID 20130026 Approval to execute 90 day job vacancy \$161,981. GCID 20130499 Mid year adjustment \$768,635. OPEB-DB adjustments FY 2013 (\$23,708).  |
| <i>Subtotal</i>   |                           |                                       | 876,916                      |   |

| Department/Fund  | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|--|---------------------------|---------------------------------------|------------------------------|---|
| <b>Fire and Emergency Medical Services District Fund (102)</b> |                           |                                       |                              |   |
| Fire and Emergency Services                                    | 81,767,134                | 81,640,012                            | (127,122)                    | GCID 20130154 Approval to accept an equipment grant from Georgia Association of EMS in the amount of \$16,764. GCID 20130113 Approval to accept grant funds by the Wal-Mart Foundation for smoke detectors to distribute to those in need \$1,000. GCID 20130026 Approval to execute 90 day job vacancy (\$80,746). OPEB-DB adjustments FY 2013 (\$66,140). GCID 20130612 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. GCID 20130699 Approval to accept grant funds by the Wal-Mart Foundation for car seats to distribute to qualified families \$1,000. |
| Non-Departmental   | 2,715,000                 | 2,861,886                             | 146,886                      | GCID 20130026 Approval to execute 90 day job vacancy \$77,251. OPEB-DB adjustments FY 2013 \$69,635.  |
| Contributions to Fund Balance                                  | 21,080,383                | 22,360,289                            | 1,279,906                    | GCID 20130499 Mid year adjustment \$1,279,906.  |
| <i>Subtotal</i>  |                           |                                       | 1,299,670                    |   |
| <b>Police Services District Fund (106)</b>                     |                           |                                       |                              |   |
| Planning and Development                                       | 697,900                   | 665,972                               | (31,928)                     | GCID 20130499 Mid year adjustment \$5,319. GCID 20130026 Approval to execute 90 day job vacancy (\$37,247).   |
| Police Services  | 81,749,463                | 80,895,878                            | (853,585)                    | See Non-departmental Budget Transfers Schedule for detail \$48,300. GCID 20130499 Mid year adjustment (\$188,260). GCID 20130026 Approval to execute 90 day job vacancy (\$633,857). OPEB-DB adjustments FY 2013 (\$80,768). GCID 20130773 Approval to accept grant funds by the Wal-Mart Foundation to be utilized as part of the on-going Crime Prevention Program for radKIDS \$1,000.   |
| Recorder's Court   | 1,591,586                 | 1,663,936                             | 72,350                       | See Non-departmental Budget Transfers Schedule for detail \$72,350.   |
| Non-Departmental   | 5,010,636                 | 5,090,673                             | 80,037                       | See Non-departmental Budget Transfers Schedule for detail (\$120,650). GCID 20130026 Approval to execute 90 day job vacancy \$71,486. OPEB-DB adjustments FY 2013 \$129,201.  |

| Department/Fund                                      | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description  |
|--|---------------------------|---------------------------------------|------------------------------|--|
| Contributions to Fund Balance                        | 28,006,934                | 29,433,524                            | 1,426,590                    | GCID 20130319 Approval for the chairman to execute a lease agreement with New Cingular Wireless PCS, LLC to collocate on a County owned tower and locate site equipment on a portion of the County owned property \$27,000. GCID 20130499 Mid year adjustment \$848,405. GCID 20130026 Approval to execute 90 day job vacancy \$551,185. |
| <i>Subtotal</i>                                      |                           |                                       | 693,464                      |  |
| <b>Recreation Fund (105)</b>                         |                           |                                       |                              |  |
| Community Services                                   | 27,944,567                | 29,558,101                            | 1,613,534                    | GCID 20130026 Approval to execute 90 day job vacancy (\$177,969). GCID 20130499 Mid year adjustment \$1,791,503.   |
| Non-Departmental                                     | -                         | 14,601                                | 14,601                       | OPEB-DB adjustments FY 2013 \$14,190. GCID 20130026 Approval to execute 90 day job vacancy \$411.  |
| Contributions to Fund Balance                        | 1,476,289                 | -                                     | (1,476,289)                  | GCID 20130026 Approval to execute 90 day job vacancy \$127,417. Mid year adjustment (\$1,603,706).   |
| <i>Subtotal</i>                                      |                           |                                       | 151,846                      |  |
| <b>Street Lighting Fund (002)</b>                    |                           |                                       |                              |  |
| Transportation                                       | 7,421,840                 | 7,422,320                             | 480                          | GCID 20130281 Approval for the chairman to execute an indemnity agreement with GA Department of Transportation for the installation of roadway lighting on SR 124 \$480.   |
| <i>Subtotal</i>                                      |                           |                                       | 480                          |  |
| <b>Crime Victims Assistance Fund (075)</b>           |                           |                                       |                              |  |
| District Attorney                                    | 433,311                   | 445,066                               | 11,755                       | GCID 20130499 Mid year adjustment \$11,755.  |
| Solicitor General                                    | 742,172                   | 675,862                               | (66,310)                     | GCID 20130499 Mid year adjustment (\$66,310).  |
| <i>Subtotal</i>                                      |                           |                                       | (54,555)                     |  |
| <b>District Attorney Federal Asset Sharing (080)</b> |                           |                                       |                              |  |
| District Attorney                                    | 205,000                   | 321,260                               | 116,260                      | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$116,260.  |
| <i>Subtotal</i>                                      |                           |                                       | 116,260                      |  |

| Department/Fund                            | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|--|---------------------------|---------------------------------------|------------------------------|---|
| <b>E-911 Fund (095)</b>                    |                           |                                       |                              |   |
| Police Services                            | 13,725,460                | 13,193,934                            | (531,526)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$545,526). GCID 20130499 Mid year adjustment \$14,000.   |
| Non-Departmental                           | 2,500,000                 | 3,447,947                             | 947,947                      | GCID 20130321 Approval to amend the FY 2013 E-911 Fund budget by appropriating an additional \$900,000 for Intergovernmental Payments. GCID 20130026 Approval to execute 90 day job vacancy \$33,006. OPEB-DB adjustments FY 2013 \$14,941. |
| <i>Subtotal</i>                            |                           |                                       | 416,421                      |   |
| <b>Police Special Justice Fund (070)</b>   |                           |                                       |                              |   |
| Police Special Investigation Operations    | 1,224,550                 | 1,447,505                             | 222,955                      | GCID 20130260 Approval to execute lease agreement with RW Management LTD at 1645 Pleasant Hill Road \$222,955.  |
| <i>Subtotal</i>                            |                           |                                       | 222,955                      |   |
| <b>Police Special Treasury Fund (071)</b>  |                           |                                       |                              |   |
| Police Services                            | 695                       | 71,677                                | 70,982                       | GCID 20130499 Mid year adjustment \$70,982.   |
| <i>Subtotal</i>                            |                           |                                       | 70,982                       |   |
| <b>Police Special State Fund (072)</b>     |                           |                                       |                              |   |
| Police Services                            | 1,159,009                 | 1,293,861                             | 134,852                      | GCID 20130499 Mid year adjustment \$134,852.  |
| <i>Subtotal</i>                            |                           |                                       | 134,852                      |   |
| <b>Sheriff Special Justice Fund (065)</b>  |                           |                                       |                              |   |
| Sheriff Special Operations                 | 150,000                   | 256,183                               | 106,183                      | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$56,183. GCID 20130499 Mid year adjustment \$50,000.  |
| <i>Subtotal</i>                            |                           |                                       | 106,183                      |   |
| <b>Sheriff Special Treasury Fund (066)</b> |                           |                                       |                              |   |
| Sheriff Special Operations                 | 250,000                   | 1,062,432                             | 812,432                      | Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds \$615,132. 20130499 Mid year adjustment \$197,300.   |
| <i>Subtotal</i>                            |                           |                                       | 812,432                      |   |
| <b>Stadium Fund (055)</b>                  |                           |                                       |                              |   |
| Financial Services                         | 63,962                    | 39,030                                | (24,932)                     | GCID 20130499 Mid year adjustment (\$24,932).   |
| Contributions to Fund Balance              | -                         | 24,932                                | 24,932                       | GCID 20130499 Mid year adjustment \$24,932.   |
| <i>Subtotal</i>                            |                           |                                       | -                            |   |

| Department/Fund                           | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|---|---------------------------|---------------------------------------|------------------------------|---|
| <b>Tourism Fund (050)</b>                 |                           |                                       |                              |   |
| Tourism                                   | 2,134,407                 | 2,221,587                             | 87,180                       | GCID 20130499 Mid year adjustment \$87,180.   |
| <i>Subtotal</i>                           |                           |                                       | 87,180                       |   |
| <b>Airport Operating Fund (520)</b>       |                           |                                       |                              |   |
| Working Capital Reserve                   | 35,685                    | -                                     | (35,685)                     | GCID 20130195 Approval to execute assignment, assumption and consent from Piedmont Hawthorne Aviation and Fifth Amendment to Lease Agreement for Gwinnett Aero to execute any and all documents (\$35,685). |
| <i>Subtotal</i>                           |                           |                                       | (35,685)                     |   |
| <b>Local Transit Operating Fund (515)</b> |                           |                                       |                              |   |
| Transportation                            | 7,693,126                 | 7,687,793                             | (5,333)                      | GCID 20130499 Mid year adjustment (\$5,333).  |
| <i>Subtotal</i>                           |                           |                                       | (5,333)                      |   |
| <b>Solid Waste Fund (595)</b>             |                           |                                       |                              |   |
| Support Services                          | 1,823,484                 | 1,919,021                             | 95,537                       | GCID 20130026 Approval to execute 90 day job vacancy (\$89,463). GCID 20130499 Mid year adjustment \$185,000.   |
| Non-Departmental                          | -                         | 5,837                                 | 5,837                        | GCID 20130026 Approval to execute 90 day job vacancy \$3,051. OPEB-DB adjustments FY 2013 \$2,786.  |
| Working Capital Reserve                   | 1,230,438                 | 1,129,556                             | (100,882)                    | GCID 20130026 Approval to execute 90 day job vacancy \$86,412. GCID 20130499 Mid year adjustment (\$184,508). OPEB-DB adjustments FY 2013 (\$2,786).  |
| <i>Subtotal</i>                           |                           |                                       | 492                          |   |
| <b>Stormwater Fund (590)</b>              |                           |                                       |                              |   |
| Planning and Development                  | 419,749                   | 471,181                               | 51,432                       | GCID 20130499 Mid year adjustment \$51,432.   |
| Water Resources                           | 29,779,881                | 29,552,551                            | (227,330)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$175,898). GCID 20130499 Mid year adjustment (\$51,432).   |
| Non-Departmental                          | 75,000                    | 86,792                                | 11,792                       | GCID 20130026 Approval to execute 90 day job vacancy \$1,400. OPEB-DB adjustments FY 2013 \$10,392.   |
| Working Capital Reserve                   | 73,147                    | 239,267                               | 166,120                      | GCID 20130026 Approval to execute 90 day job vacancy \$150,341. GCID 20130499 Mid year adjustment \$2,014. OPEB-DB adjustments FY 2013 \$13,765.  |
| <i>Subtotal</i>                           |                           |                                       | 2,014                        |   |

| Department/Fund                          | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description   |
|--|---------------------------|---------------------------------------|------------------------------|---|
| <b>Water and Sewer (501)</b>             |                           |                                       |                              |   |
| Water Resources                          | 291,487,665               | 290,263,474                           | (1,224,191)                  | GCID 20130026 Approval to execute 90 day job vacancy (\$1,224,191).   |
| Non-Departmental                         | 100,000                   | 258,208                               | 158,208                      | GCID 20130026 Approval to execute 90 day job vacancy \$45,104. OPEB-DB adjustments FY 2013 \$113,104.   |
| Working Capital Reserve                  | 2,227,353                 | 3,311,893                             | 1,084,540                    | GCID 20130026 Approval to execute 90 day job vacancy \$1,177,649. GCID 20130499 Mid year adjustment \$18,557. OPEB-DB adjustments FY 2013 (\$111,666).  |
| <i>Subtotal</i>                          |                           |                                       | 18,557                       |   |
| <b>Administrative Support Fund (665)</b> |                           |                                       |                              |   |
| County Administration                    | 4,187,203                 | 4,124,115                             | (63,088)                     | GCID 20130026 Approval to execute 90 day job vacancy (\$63,088).  |
| Financial Services                       | 7,342,764                 | 7,181,267                             | (161,497)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$161,497).   |
| Human Resources                          | 2,885,770                 | 2,636,675                             | (249,095)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$249,095).   |
| Information Technology                   | 23,817,744                | 23,382,507                            | (435,237)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$677,877). GCID 20130499 Mid year adjustment \$242,640.  |
| Law                                      | 1,892,702                 | 1,787,905                             | (104,797)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$54,797). GCID 20130499 Mid year adjustment (\$50,000).  |
| Support Services                         | 8,783,012                 | 8,570,313                             | (212,699)                    | GCID 20130026 Approval to execute 90 day job vacancy (\$112,699). GCID 20130499 Mid year adjustment (\$100,000).  |
| Non-Departmental                         | 915,000                   | 1,037,123                             | 122,123                      | GCID 20130026 Approval to execute 90 day job vacancy \$65,103. OPEB-DB adjustments FY 2013 \$57,020.  |
| Working Capital Reserve                  | 1,458,591                 | 2,605,369                             | 1,146,778                    | GCID 20130026 Approval to execute 90 day job vacancy \$1,230,372. GCID 20130499 Mid year adjustment (\$50,152). OPEB-DB adjustments FY 2013 (\$33,442). |
| <i>Subtotal</i>                          |                           |                                       | 42,488                       |   |
| <b>Auto Liability Fund (606)</b>         |                           |                                       |                              |   |
| Financial Services                       | 1,050,726                 | 2,000,726                             | 950,000                      | Mid year adjustment \$950,000.  |
| <i>Subtotal</i>                          |                           |                                       | 950,000                      |   |

| Department/Fund                               | 2013 Adopted Budget - Jan | 2013 Current Annual Budget - November | Difference (Adjustments YTD) | Description  |
|---|---------------------------|---------------------------------------|------------------------------|--|
| <b>Fleet Management (610)</b>                 |                           |                                       |                              |  |
| Support Services                              | 5,817,747                 | 5,785,932                             | (31,815)                     | GCID 20130026 Approval to execute 90 day job vacancy (\$31,815).   |
| Non-Departmental                              | -                         | 5,718                                 | 5,718                        | OPEB-DB adjustments FY 2013 \$5,718.   |
| Working Capital Reserve                       | 287,539                   | 363,766                               | 76,227                       | GCID 20130026 Approval to execute 90 day job vacancy \$31,432. Mid year adjustment \$46,130. GCID 20130497 Approval to execute an intergovernmental fuel usage agreement with the City of Buford \$4,000. OPEB-DB adjustments FY 2013 (\$5,335). |
| <i>Subtotal</i>                               |                           |                                       | 50,130                       |  |
| <b>Group Self-Insurance Fund (605)</b>        |                           |                                       |                              |  |
| Human Resources                               | 41,579,882                | 42,481,904                            | 902,022                      | Mid year adjustment \$902,022.   |
| <i>Subtotal</i>                               |                           |                                       | 902,022                      |  |
| <b>Risk Management Fund (602)</b>             |                           |                                       |                              |  |
| Financial Services                            | 6,632,519                 | 6,612,945                             | (19,574)                     | GCID 20130026 Approval to execute 90 day job vacancy (\$19,574).   |
| <i>Subtotal</i>                               |                           |                                       | (19,574)                     |  |
| <b>Total Appropriation Budget Adjustments</b> |                           |                                       | <b>\$ 8,576,934</b>          |  |



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

| BL/RP    | DESCRIPTION   | DEPT   | ANTICIPATED FUND  | ESTIMATED BUDGET | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|---|--|---|------------------|-----------------------|---|
| BL090-13 | Gwinnett County Justice and Administration Center Fire Alarm Upgrades Phase 2   | DOSS   | 300-304 Capital Project Fund  | \$1,500,000      | 10/16/2013            | Anticipated to BOC Agenda 1/7/2014                |
| BL093-13 | Cutting and Removal of Trees and Limbs and Stump Grinding on an Annual Contract   | DOCS<br>DOSS<br>DOT                              | 001 General Fund<br>105 Recreation Fund<br>501 Water & Sewer Operating Fund<br>590 Stormwater Operating Fund                              | \$165,000        | 9/30/2013             | Anticipated to BOC Agenda 12/17/2013              |
| BL095-13 | Bogan Community Center Roof Replacement   | DOCS   | 318 2009 SPLOST Fund  | \$248,000        | 11/14/2013            | Anticipated to BOC January 2014                   |
| BL096-13 | Purchase of Ambulance Stretchers  | Fire   | 318 2009 SPLOST Fund  | \$290,000        | 10/2/2013             | Anticipated to BOC Agenda 12/17/2013              |
| BL097-13 | Lilburn Main Street Realignment and Improvements Project  | DOT  | 318 2009 SPLOST Fund  | \$2,656,000      | 10/22/2013            | Anticipated to BOC Agenda 12/17/2013              |
| BL098-13 | Purchase of a Power-Load Cot System on an Annual Contract   | Fire   | 318 2009 SPLOST Fund  | \$150,000        | 10/3/2013             | Anticipated to BOC Agenda 12/17/2013              |
| BL101-13 | Provision of Plumbing Repair, Maintenance, and Installation Services on an Annual Contract  | Fire<br>Sheriff<br>DOCS<br>DOSS<br>Police<br>DWR | 001 General Fund<br>665 Administrative Fund<br>102 Fire/EMS Fund<br>106 Police Services District Fund<br>501 Water & Sewer Operating Fund | \$130,000        | 10/15/2013            | Anticipated to BOC Agenda 12/17/2013              |
| BL105-13 | Grandeus Creek Restoration Project  | DWR  | 504 Water & Sewer Renewal & Extension Fund  | \$550,000        | 11/14/2013            | Anticipated to BOC Agenda 12/17/2013              |
| BL106-13 | South Bogan Road (Kilgore Road to Hamilton Mill Road) Road Safety and Alignment Project and Hamilton Mill Road (Camp Branch Road) Drainage Improvements Project | DOT  | 318 2009 SPLOST Fund  | \$1,000,000      | 11/21/2013            | Anticipated to BOC January 2014                   |

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

| BL/RP    | DESCRIPTION   | DEPT                           | ANTICIPATED FUND  | ESTIMATED BUDGET | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|---|--------------------------------|---|------------------|-----------------------|---|
| BL109-13 | Purchase of Meat, Cheese, Fish and Poultry on an Annual Contract  | Sheriff<br>Corrections<br>DOCS | 001 General Fund  | \$400,000        | 10/29/2013            | Anticipated to BOC Agenda 12/17/2013              |
| BL110-13 | Purchase of OEM Toner and Inkjet Cartridges on an Annual Contract   | DOFS                           | Various   | \$120,000        | 10/30/2013            | Anticipated to BOC January 2014                   |
| BL113-13 | Provision of Carpet and Upholstery Cleaning Services on an Annual Contract                                  | DOSS<br>Fire<br>Police         | 001 General Fund<br>102 Fire/EMS Fund<br>665 Administrative Support Fund<br>106 Police Services District Fund | \$102,000        | 11/13/2013            | Anticipated to BOC January 2014                   |
| BL114-13 | Crooked Creek Water Reclamation Facility Filter Rehabilitation Project                                      | DWR                            | 504 Water & Sewer Renewal & Extension Fund  | \$5,600,000      | 12/12/2013            | Anticipated to BOC January 2014                   |
| BL115-13 | Construction and/or Replacement of Concrete Curbs, Gutters, Basin Lids, and Sidewalks on an Annual Contract | DOT<br>DWR                     | 001 General Fund<br>318 2009 SPLOST Fund<br>501 Water & Sewer Operating Fund<br>590 Stormwater Operating Fund | \$790,000        | 12/13/2013            | Anticipated to BOC January 2014                   |
| BL116-13 | Purchase of Police Motorcycles  | DOSS                           | 305 Capital Vehicle Replacement Fund  | \$168,000        | 11/21/2013            | Anticipated to BOC January 2014                   |
| BL117-13 | 48" PCCP (Pre-Stressed Concrete Cylinder Pipe) Replacement Project (Athens Highway to Temple Johnson Road)  | DWR                            | 504 Water & Sewer Renewal & Extension Fund  | \$4,850,000      | 12/17/2013            | Anticipated to BOC January 2014                   |
| BL118-13 | Aircraft Apron Paving and Utility Project   | DOT                            | 523 Airport Renewal & Extension Fund  | \$150,000        | 12/5/2013             | Anticipated to BOC January 2014                   |
| BL119-13 | Northbrook Parkway (Peachtree Ridge Middle School) School Safety Project                                    | DOT                            | 318 2009 SPLOST Fund  | \$1,077,000      | 12/12/2013            | Anticipated to BOC January 2014                   |
| BL120-13 | Replacement of Little Mulberry Park Playground  | DOCS                           | 318 2009 SPLOST Fund  | \$446,000        | 12/13/2013            | Anticipated to BOC January 2014                   |
| BL121-13 | Purchase of Hot Asphaltic Patch Mix on an Annual Contract   | DOT                            | 001 General Fund  | \$295,000        | 12/11/2013            | Anticipated to BOC February 2014                  |

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

| BL/RP    | DESCRIPTION  | DEPT             | ANTICIPATED FUND   | ESTIMATED BUDGET  | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|--|------------------|--|-------------------|-----------------------|---|
| BL122-13 | Lanier Filter Plant Filter Gallery Pipe Recoating  | DWR              | 504 Water & Sewer Renewal & Extension Fund                 | \$90,000          | 12/16/2013            | Anticipated to BOC February 2014                  |
| BL123-13 | Sugarloaf Parkway at Five Forks Trickum Road Intersection Improvement Project              | DOT              | 318 2009 SPLOST Fund                                       | \$800,000         | 12/19/2013            | Anticipated to BOC February 2014                  |
| BL124-13 | Sugarloaf Water Main Extension Project   | DWR              | 504 Water & Sewer Renewal & Extension Fund                 | \$130,000         | 12/27/2013            | Anticipated to BOC February 2014                  |
| BL125-13 | Club Drive (Club Drive Park West to Pleasant Hill Road) Pedestrian Safety Project          | DOT              | 318 2009 SPLOST Fund                                       | \$525,000         | 12/19/2013            | Anticipated to BOC February 2014                  |
| BL126-13 | Purchase of Split Drum Vibratory Rollers   | DOSS             | 305 Capital Vehicle Replacement Fund                       | \$90,000          | 12/17/2013            | Anticipated to BOC Agenda 1/21/2014               |
| BL001-14 | Buford Highway Sidewalk (Amwiler Road to Jimmy Carter Boulevard) Pedestrian Safety Project | DOT              | 318 2009 SPLOST Fund                                       | \$871,000         | 1/2/2014              | Anticipated to BOC February 2014                  |
| BL002-14 | Mayfair Subdivision Water Main Replacement Project   | DWR              | 504 Water & Sewer Renewal & Extension Fund                 | \$354,000         | 1/20/2014             | Anticipated to BOC Agenda 2/18/2014               |
| BL003-14 | Oak Village Subdivision Water Main Replacement Project                                     | DWR              | 504 Water & Sewer Renewal & Extension Fund                 | \$544,000         | 1/20/2014             | Anticipated to BOC Agenda 2/18/2014               |
| BL004-14 | Purchase of Fire Hydrants & Fire Hydrant Repair Parts on an Annual Contract                | DWR              | 504 Water & Sewer Renewal & Extension Fund                 | \$190,000         | 1/8/2014              | Anticipated to BOC February 2014                  |
| RP005-13 | Provision of an Enterprise Content Management System                                       | ITS              | 300-304 Capital Project Fund                               | \$956,100         | 5/7/2013              | Anticipated to BOC January 2014                   |
| RP006-13 | Provide Property and Casualty Insurance Coverage/Services on an Annual Contract            | DOFS             | 602 Risk Management Fund<br>604 Workers' Compensation Fund | \$2,600,000       | 4/30/2013             | Anticipated to BOC Agenda 12/17/2013              |
| RP018-13 | Provide Probation Services for Recorder's Court on a Multi-Year Contract                   | Recorder's Court | 001 General Fund   | No Cost to County | 10/1/2013             | Anticipated to BOC Agenda 12/17/2013              |

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

| BL/RP    | DESCRIPTION   | DEPT | ANTICIPATED FUND                           | ESTIMATED BUDGET | BID/RFP CLOSING DATES | COMMENTS (ANTICIPATED AWARD DATE RANGE OR STATUS) |
|----------|---|------|--|------------------|-----------------------|---|
| RP019-13 | On-Demand Printing Services on an Annual Contract                               | CA   | Various                                    | \$250,000        | 10/24/2013            | Anticipated to BOC Agenda 12/17/2013              |
| RP020-13 | Lease of a Mail Management System   | DOSS | 665 Administrative Support Fund            | \$110,000        | 10/15/2013            | Anticipated to BOC Agenda 12/17/2013              |
| RP021-13 | Provide I/TS Professional Staffing Resources on a Multi-Year Contract           | ITS  | 001 General Fund                           | \$3,500,000      | 11/13/2013            | Anticipated to BOC February 2014                  |
| RP022-13 | Provide Standby Architectural and Engineering Services on a Multi-Year Contract | DOSS | 300-304 Capital Project Fund               | \$300,000        | 10/25/2013            | Anticipated to BOC Agenda 12/17/2013              |
| RP023-13 | Water Distribution Main Condition Assessment                                    | DWR  | 504 Water & Sewer Renewal & Extension Fund | \$150,000        | 11/1/2013             | Anticipated to BOC December 2013                  |