

Gwinnett County, Georgia
Financial Status Report
for the period ended
December 31, 2011 (unaudited)



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

M E M O R A N D U M

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

FROM: Aaron J. Bovos
Deputy County Administrator/CFO

Maria B. Woods
Director of Financial Services

DATE: January 18, 2012

SUBJECT: Monthly Financial Report for the Period Ended December 31, 2011

This report, which includes preliminary unaudited information for the fiscal year through December 2011, 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 report is to provide a timely preliminary accounting of fiscal year 2011. This report includes:

1) Financial Summaries by Fund (Page 13)

- 2011 adopted annual budget (adopted by the Board of Commissioners, January 4th);
- current annual budget (adopted annual budget including budget amendments through the current month);
- year-to-date actual revenues and expenditures (actual amounts received or expended);
- percentage comparisons to the current annual budget; and
- fund balance/net assets as of the report date (does not include anticipated revenues or appropriations through year-end).

2) General Fund Non-departmental Budget Transfers Schedule (Page 47)

3) Inter-fund Transfers – All Funds Schedule (Page 48)

4) Budget Adjustments by Fund Schedule (Page 49)

5) Purchasing Upcoming Solicitations Report (Page 68)

Highlights

The Department of Financial Services will continue to post accounting transactions through the end of the external, independent audit, and the final numbers for fiscal year 2011 will be reported in the audited Comprehensive Annual Financial Report. For this report, estimates have been posted for major items, such as property tax revenues collected in January, 2012 on 2011 tax bills, but additional entries will be necessary.

Special Revenue funds are used to account for proceeds of specific revenue sources that are restricted to expenditures of a specified purpose, and the specific revenue sources make up a substantial portion of the inflows reported in the fund. By definition, if no legally restricted revenue is available, then the activity would either cease or be accounted for in another fund. The County has the following Special Revenue funds: Recreation (105); Speed Hump (003); Street Lighting (002); Juvenile Court Supervision (030); Corrections Inmate (085); Sheriff Inmate (090); Crime Victims Assistance (075); District Attorney Federal Asset Sharing (080); Police Special Justice (070); Police Special Treasury (071); Police Special State (072); Sheriff Special Justice (065); Sheriff Special Treasury (066); Sheriff Special State (067); E-911 (095); Stadium (055); Tourism (050); and Tree Bank (040).

Cash reserves are invested in accordance with the County's Investment Policy. Interest revenue was budgeted for 2011 based on the State pool investment rate of return. After the budget was proposed, the County had an opportunity to invest in certificates of deposit and money market accounts which earn higher rates of return while maintaining liquidity. Due to the interest rate environment, a conservative increase was approved at reconciliation and some funds have exceeded the amended budget.

This year new legislation required the Tax Assessor to mail an Annual Assessment Notice to all properties and extended the appeal period from 30 to 45 days. Subsequently, taxpayers filed more than 31,000 commercial and residential property tax appeals, which represent more than a 200% increase from last year. To date, 99.7% of the appeals have been settled, leaving 107 appeals outstanding, which equates to \$14.2 million of the tax digest value or \$185,000 in tax revenue. The value of the settled appeals equates to a decrease in tax revenue of approximately \$12 million, which was anticipated in the 2011 adopted budget.

Pending receipt of final valuations for utility taxes, and in accordance with Senate Bill 346, the County billed 85% of the prior year's taxable value for utility taxes on October 15th. The amount billed for the County was approximately \$5 million with a due date of December 15, 2011. The Board of Tax Assessors issued the official 2011 assessments for the utility companies on November 4, 2011, with a 45-day appeal period. Final adjusted tax bills reconciled for prior payments will be issued in mid-January 2012.

Contributions to Capital Project Funds for the District Attorney Federal Asset Sharing (080), Police Special Justice (070), Police Special Treasury (071), Police Special State (072), Crime Victims Assistance (075), E-911 (095), Sheriff Special Justice (065), Sheriff Special Treasury (066), and Sheriff Special State (067) funds cannot be made until expenditures are incurred. All contributions have been made for fiscal year 2011.

Fuel was originally budgeted at \$2.75 per gallon; however, in December, the average price paid was \$3.13 per gallon. The 2011 average price per gallon was \$3.24. The 2011 annual county-wide budget was \$5.8 million, and as of the end of year, 123% or \$7.2 million has been

spent. This resulted in a \$1.4 million shortfall. Departments and elected officials were able to manage fuel expense within their annual appropriations.

Earlier in the year, multiple cost saving measures were implemented. Of these measures, the savings for 90-day vacancies (GCID 20110242) were originally projected to be \$2.2 million across all funds by year-end. Actual savings related to the 90-day vacancy program were \$6.7 million for the year, with \$4.9 million of the savings coming from the General Fund. The savings for the budget necessitated furlough initiative (GCID 20110263) across all funds were projected to be \$2.8 million for 2011, or approximately \$712,000 per day. Actual savings from the first two budget necessitated furloughs were approximately \$1.9 million. On November 15, 2011, the Board of Commissioners eliminated the remaining two budget necessitated furlough days.

Fund Details

FUND 001 – General Fund (Page 13)

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

Revenues

Taxes – Revenues are received from taxes pertaining to real and personal property, public utilities, motor vehicles, and business occupation, as well as penalties and interest paid on delinquent taxes. Real and personal property tax revenues, the primary sources of revenues are based upon the size of the digest, the millage rate, and exemptions. In 2011, taxes were budgeted at \$312.7 million. The largest component of the tax category, real and personal property tax, was budgeted at \$240.5 million. Through year-end, the County recorded \$259.9 million in real and personal property tax revenue. The 2011 net certified digest came in better than anticipated and the year-end collection rate for property tax collections was approximately 95.5%, the highest rate in five years. As a result, the tax category ended the year with about 106.8% of budgeted revenues.

Insurance Premium Taxes – Insurance companies in Georgia are taxed at the state level based on gross revenues from insurance premiums. Each local government's share of this revenue is derived from a formula that represents each local government's relative portion of the population. When Gwinnett received this revenue in October, it was approximately \$5.1 million greater than anticipated. With the completion of the 2010 Census, the state recalculated the distribution of insurance premiums, and because Gwinnett's population grew more rapidly than other jurisdictions in the state, the County's portion of insurance premium tax revenue increased. On November 15th the Board of Commissioners approved a resolution which allowed for the adjustment of the 2011 revenue budget based on the amount received. Also, revenues in the 2012 proposed budget were increased to reflect the change in the distribution formula.

Licenses and Permits – The primary sources of revenue are from building permits and business license renewals.

Intergovernmental – The sources of revenue in this category are State reimbursements for Superior Court salaries, receipts from the State for transfer tax when real estate is sold in the

County, indigent defense reimbursements, emission control rebates, and reimbursements for the law library.

Charges for Services – The primary sources of revenue for this category are judicial fees, ambulance billing, and commission charges for the billing and collection of ad valorem taxes. In addition, an accounting adjustment was made in August to recognize ambulance revenue when cash is received as opposed to when the service is billed. This change is in response to an audit comment in fiscal year 2010 and is in compliance with governmental accounting principles. The entry reduced ambulance revenue by \$3.6 million. On November 15th, the Board of Commissioners approved a resolution which allowed for the adjustment of the 2011 revenue budget based on actuals received.

Fines and Forfeitures – The primary source of revenue for this category is received from fines initiated by public safety and collected through the judicial system.

Contributions and Donations – Revenues in this category have exceeded the annual budget by \$58,884. These contributions were for Gwinnett Senior Services.

Miscellaneous – This category includes revenues which are not accounted for in one of the other categories such as, election reimbursements, facilities rental, phone commissions, utility rebates, and purchasing-card rebates.

Other Financing Sources – The primary sources of this revenue are operating transfers and proceeds from capital asset disposals. This year the Georgia Department of Transportation paid the County \$302,590 (GCID 20110132) for the real estate rights for the State Road 316 project. In addition, the Sheriff and Corrections received \$69,525 from two State Criminal Alien Assistance Program grants.

Appropriations

The departments within the General Fund have spent less than the amount appropriated, primarily due to vacancies extending beyond the 90-day period and efforts to spend conservatively. With the County's commitment to reduce the unfunded pension and OPEB (other post-employment benefits) liabilities and increase the funding ratio of these plans, the budget savings have been transferred to Non-Departmental Accrued Liabilities and subsequently transferred to the Pension and OPEB funds.

FUND 950 – 2002 General Obligation Refunding Bond Debt Service Fund (Page 15)

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2002 general obligation bonds.

The final debt service payment for this bond issue was paid in January. Per agenda item GCID 20110226, this fund was closed in July, and all remaining assets were transferred to the 2003 General Obligation Debt Fund.

FUND 951 – 2003 General Obligation Debt (Detention Center) (Page 16)

This 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.

The revenues for this fund are primarily property taxes collected in the fourth quarter. In 2011, taxes were budgeted at \$5.9 million. The largest component of the tax category, real and personal property tax, was budgeted at \$5.0 million. Through year end, the County has recorded revenue of approximately \$5.7 million in real and personal property taxes. Intergovernmental revenues are receipts from the State for transfer tax received when real estate is sold in the County. Other Financing Sources revenue of \$7.9 million was received when the 2002 General Obligation Bond Debt Service Fund was closed. Through December, this fund has exceeded the annual revenue budget by nearly \$1.2 million.

Debt service payments are made in January and July.

FUND 105 – Recreation Fund (Page 17)

This 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.

Real and personal property tax revenues comprise the majority of tax revenues in this fund, and are received in the fourth quarter based upon the property tax calendar. In 2011, taxes were budgeted at \$24.6 million. The largest component of the tax category, real and personal property tax, was budgeted at \$20.9 million. Through December, the County has received approximately \$22.6 million in real and personal property taxes. Intergovernmental revenue is a Real Estate Transfer Tax received from the State and fluctuates based upon property sales in the County. Charges for Services are collections from recreational activities and special events throughout the year. Collections will continue to stay below budget due to lower participation in programs. Miscellaneous revenues are primarily received from facility equipment rental fees. Based on discussion with the Department of Community Services, there has been an increase in facility rentals and additional utility reimbursements for field lighting.

With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio in these plans, budget savings of \$1,250,000 has been transferred from Community Services to Non-Departmental Accrued Liabilities and subsequently transferred to the pension and OPEB funds.

FUND 003 – Speed Hump Fund (Page 18)

This 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. Through December, the County has recorded nearly \$112,649.

FUND 002 – Street Lighting Fund (Page 19)

This fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. The last fee increase for the street light program was in 2000, and for the past several years, utility expenditures have exceeded revenue received. There are remaining expenditures that will post to this fund for 2011 and therefore, there is a small use of fund balance anticipated that is less than budgeted.

Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections. Through December, the County has receipted nearly \$6.2 million.

FUND 030 – Juvenile Court Supervision Fund (Page 20)

This 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.

This activity was previously reported as an agency fund, but in accordance with Generally Accepted Accounting Principles, has been properly reclassified to this new Special Revenue fund.

FUND 085 – Corrections Inmate Fund (Page 21)

This fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

Partially related to a Georgia Department of Corrections ruling that prohibits tobacco products in all Georgia prisons, merchandise sales revenue has remained under budget throughout the year.

Expenditures ended 2011 below expectation due to the State Criminal Alien Assistance Grant Program supporting General Educational Development (GED) testing for inmates.

FUND 090 – Sheriff Inmate Fund (Page 22)

This fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Detention Center.

Expenditures ended 2011 below expectation due to the Sheriff's Department utilizing GED grant funding paid by Gwinnett Technical College for inmate GED testing.

FUND 075 – Crime Victims Assistance Fund (Page 23)

This fund accounts for the transactions of the Crime Victims Assistance Fund. Revenues are received from a 5% charge collected on fines within the Recorder's, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from 5% of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims.

Fines and Forfeitures revenue is ending the year at approximately 83.0% of budget, primarily due to an increase in cases that are diverted from trial, which are not assessed the 5% crime victim fine.

Solicitor General expenditures are below expectation for the year primarily due to vacancies. District Attorney expenditures will end 2011 under budget.

FUND 080 – District Attorney Federal Asset Sharing Fund (Page 24)

This 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.

FUND 070 – Police Special Justice Fund (Page 25)

This 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.

Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created at reconciliation to appropriately account for and report these activities. Transfers to the appropriate Treasury and State funds were completed in August.

FUND 071 – Police Special Treasury Fund (Page 26)

This 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.

Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created at reconciliation to appropriately account for and report these activities. Transfers to this new Fund were completed in August.

FUND 072 – Police Special State Fund (Page 27)

This 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.

Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created at reconciliation to appropriately account for and report these activities. Transfers to this new Fund were completed in August.

FUND 065 – Sheriff Special Justice Fund (Page 28)

This 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.

Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created at reconciliation to appropriately account for and report these activities. Transfers to the appropriate Treasury and State funds were completed in August.

FUND 066 – Sheriff Special Treasury Fund (Page 29)

This 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.

Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created at reconciliation to appropriately account for and report these activities. Transfers to this new Fund were completed in August.

FUND 067 – Sheriff Special State Fund (Page 30)

This 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.

Federal and state guidelines require that Federal Justice, Federal Treasury, and State Special Operations Funds be maintained and accounted for separately. New funds and related budgets were created at reconciliation to appropriately account for and report these activities. Transfers to this new Fund were completed in August.

FUND 095 – E-911 Fund (Page 31)

This 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. Revenues in the E911 fund are 96.5% of budget.

Expenditures ended 2011 under expectation in part due to vacancies running beyond the 90 day period and reduced 911 system and database maintenance costs.

FUND 055 – Stadium Fund (Page 32)

This fund accumulates stadium-related revenues including motor vehicle rental taxes in order to pay debt service on the Stadium construction bonds and insurance expenditures.

While motor vehicle taxes are collected one month in arrears, the numbers continue to be strong. Intergovernmental revenue was realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenue, which includes: ticket sales; parking revenues; and naming rights, has exceeded the annual budget by 5.6%, primarily due to parking revenue coming in higher than budgeted.

Debt service payments occur bi-annually in January and July. Payments currently include interest only, and principal payments will begin January 1, 2014.

FUND 050 – Tourism Fund (Page 33)

This 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 tax numbers remained strong and ended the year at approximately 108% of budget. Other Financing Sources revenue of \$4.8 million was received from closing the Tourism Sustainability Fund.

Debt service payments occur biannually in March and September. The final 2011 payment to the Gwinnett Convention and Visitor’s Bureau has not been recorded as of this report date.

FUND 051 – Tourism Sustainability Fund (Page 34)

In accordance with a new Governmental Accounting Standards Board (GASB) statement, this fund was closed in July, and all remaining assets have been transferred to the Tourism Fund.

FUND 040 – Tree Bank Fund (Page 35)

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. There were no projects identified for 2011.

FUND 520 – Airport Operating Fund (Page 36)

This fund accounts for the operation and maintenance of the County airport.

Transportation ended the year under budget due to lower than expected repair, maintenance, and parts expenses. Contracted services and parts are purchased on an as needed basis.

With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio in these plans, budget savings of \$25,000 has been transferred from Transportation to Non-Departmental Accrued Liabilities and subsequently transferred to the pension and OPEB funds.

FUND 515 – Local Transit Operating Fund (Page 37)

This fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

Charges for Services revenue are consistent with prior year receipts for the same time period. Miscellaneous revenue is over expectation due to fuel rebate checks received in April in the amount of \$363,080 for the last quarter of 2009 and all of 2010. Other Financing Sources include Contributions to Transit from the General Fund. On November 15th, the Board of Commissioners approved a resolution to implement transit system fare policy and pricing changes which are effective January 30th, 2012. These rate changes are consistent with the objective that one-third of the expenses for transit will be funded by users of the system. Also, approximately \$2.6 million in revenues is being reclassified to the Local Transit Operating Grant Fund (515G) to properly match grant related revenues with grant expenses.

FUND 595 – Solid Waste Operating Fund (Page 38)

This fund accounts for the operations as provided in the *Solid Waste Collection and Disposal Services Ordinance*. Tax revenues are received 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. The residential fees billed and collected in 2010 were for 2011 services and accounting principles require that Gwinnett County report that revenue in 2011. Each month 1/12th of the amount deferred in

2010 is reported as 2011 Charges for Service revenue. Residential service fees billed and collected in 2011 will be reported as revenues in 2012.

Tax revenues are received quarterly through franchise fees, which are expected to end the year slightly over budget due to new application fees and late fees. The current Charges for Services revenue trend is slightly higher than expected due to conservative revenue estimates in the first full year of this program.

Due to long-term vacancies and a reorganization of temporary positions as well as savings from event costs, expenditures are expected to end the year under budget by approximately 1% or \$398,000.

FUND 590 – Stormwater Operating Fund (Page 39)

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.

Expenditures will end the year under budget due to multiple vacancies. With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio in these plans, budget savings of \$600,000 has been transferred from Water Resources to Non-Departmental Accrued Liabilities and subsequently transferred to the pension and OPEB funds.

FUND 501 – Water and Sewer Operating Fund (Page 40)

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.

Contributions and Donations are less than expected due to reductions associated with system development charges. Miscellaneous revenues were expected to be collected in the fourth quarter from the State for rebates related to the Yellow River project for taxes paid on purchased equipment. However, after further discussion with Water Resources, collections may be delayed as long as 24 months from the original submittal date of June 22, 2011. When compared to last year's revenue collections to date, Water and Sewer Operating fund revenues are approximately \$12.1 million over last year's and are on target to meet the revenue budget. This increase in revenues is primarily due to the multi-year rate increases which were established in 2009 coupled with the water production levels. Year-to-date water production was down .4% compared to December year-to-date 2010.

Expenditures will end the year under budget due to multiple vacancies beyond the 90-day vacancy requirement. With the County's commitment to reduce the unfunded pension and OPEB liabilities and increase the funding ratio in these plans, budget savings of \$6,000,000 has been transferred from Water Resources to Non-Departmental Accrued Liabilities and subsequently transferred to the pension and OPEB funds.

FUND 606 – Auto Liability Fund (Page 41)

This 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.

Expenses are below expectation due to lower than anticipated claims to date and pending settlements. Based on discussions with Risk Management, overall expenditures will end the year under budget.

The year-end entry for “incurred but not reported” claims has not been posted as of this report date.

FUND 610 – Fleet Management Fund (Page 42)

This fund accounts for all financial transactions related to the maintenance of the County fleet.

Charges for Services revenue is lower than anticipated as a result of fewer than expected billable hours for shop services. Miscellaneous revenue year-to-date reflects an annual payment in the amount of \$231,000 received from the Board of Education for their portion of fuel site maintenance costs. In addition, this fund has a planned use of net assets resulting from the implementation of a cost allocation plan.

Expenditures are below expectations due to lower than anticipated shop services performed.

As a result of lower than anticipated revenues as discussed above, this fund is anticipated to end the year with a higher than anticipated Use of Net Assets.

FUND 605 – Group Self-Insurance Fund (Page 43)

This 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.

The year-end entry for “incurred but not reported” claims and other adjustments have not been posted as of this report date and could increase expenses considerably.

FUND 602 – Risk Management Fund (Page 44)

This 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.

Financial Services expenses are lower than anticipated due to pending settlements and lower than anticipated costs associated with claims. Although the year-end entry for “incurred but not reported” claims has not been posted as of this report date, based on discussions with Risk Management, overall expenditures will end the year under budget.

FUND 611 – Vehicle Replacement Fund (Page 45)

This fund accumulates resources for the purchase of vehicles, and as such, in accordance with generally accepted accounting principles, the balance in this fund has been transferred to the Capital Vehicle Fund.

FUND 604 – Workers’ Compensation Fund (Page 46)

This 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.

Expenses appear lower than anticipated at this point in time due to settlements that have not been approved. Although the year-end entry for “incurred but not reported” claims has not been posted as of this report date, based on discussions with Human Resources and Risk Management, expenses for the year will be under budget.

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
GENERAL FUND (001)				
Fund Balance January 1	\$ 148,246,722	\$ 148,246,722	\$ 148,246,722	
Revenues:				
Taxes	\$ 310,684,846	\$ 312,714,042	\$ 334,200,909	106.87%
Insurance Premiums	22,156,915	27,258,205	27,258,205	100.00%
Licenses and Permits	7,989,111	7,702,729	7,466,120	96.93%
Intergovernmental	2,771,928	3,025,364	2,839,041	93.84%
Charges for Services	48,324,843	55,141,063	52,177,951	94.63%
Fines and Forfeitures	14,299,214	12,811,242	12,414,377	96.90%
Investment Income	188,694	437,970	776,944	177.40%
Contributions and Donations	19,400	19,400	78,284	403.53%
Miscellaneous	4,062,057	4,241,067	4,507,238	106.28%
Other Financing Sources	90,437	495,736	485,172	97.87%
Total Revenues without Use of Fund Balance	410,587,445	423,846,818	442,204,241	104.33%
Use of Fund Balance	32,995,263	-	-	0.00%
Use of Fund Balance - Designated	5,000,000	-	-	0.00%
TOTAL REVENUES	\$ 448,582,708	\$ 423,846,818	\$ 442,204,241	104.33%
Appropriations:				
County Administrator	\$ 4,721,336	\$ 4,063,045	\$ 4,058,159	99.88%
Law	907,955	1,787,549	1,786,576	99.95%
Financial Services	12,595,137	12,115,784	12,106,372	99.92%
Human Resources	2,853,299	2,573,002	2,570,807	99.91%
Information Technology	24,494,446	21,505,931	21,487,269	99.91%
Tax Commissioner	9,046,710	8,469,756	8,464,240	99.93%
Support Services	8,107,975	7,954,617	7,952,735	99.98%
Transportation	14,895,624	12,997,503	12,986,105	99.91%
Planning and Development	7,100,252	6,027,393	6,018,901	99.86%
Probation	7,820	7,789	7,789	100.00%
Police Services	83,906,051	76,740,669	76,723,161	99.98%
Corrections	12,616,564	11,417,445	11,407,832	99.92%
Fire and Emergency Services	76,167,441	70,539,439	70,513,232	99.96%
Community Services	3,778,581	3,483,333	3,481,557	99.95%
Community Services Subsidies:				
Atlanta Regional Commission	765,261	765,261	763,800	99.81%
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%
Council for Seniors	1,395	1,395	1,395	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	812,163	811,891	770,035	94.84%
Library Subsidy	16,118,068	16,118,068	16,118,068	100.00%
Mental Health	384,149	768,297	768,297	100.00%
Total Community Services Subsidies	20,232,323	20,616,199	20,572,882	99.79%

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
Community Services - Elections	3,365,652	2,186,349	2,178,771	99.65%
Juvenile Court	4,958,431	5,702,467	5,700,423	99.96%
Sheriff	66,696,547	65,535,903	65,522,039	99.98%
Immigration Customs Enforcement	1,417,133	1,305,005	1,303,997	99.92%
Clerk of Court	9,114,299	8,487,962	8,482,450	99.94%
Judiciary	11,466,944	17,604,996	17,600,563	99.97%
Recorder's Court	1,176,754	1,294,357	1,294,014	99.97%
Probate Court	1,586,912	1,586,810	1,586,394	99.97%
District Attorney	7,904,041	7,712,319	7,711,575	99.99%
Solicitor General	3,787,718	3,166,657	3,161,176	99.83%
Clerk of Recorder's Court	1,206,481	1,102,332	1,101,395	99.91%
Non-Departmental:				
Compensation Reserve	4,000,000	-	-	0.00%
Contingency	4,000,000	-	-	0.00%
Contribution to Capital	16,721,886	921,886	921,886	100.00%
Contribution to Transit	2,989,406	2,727,030	2,727,030	100.00%
Grant Match	300,000	-	-	0.00%
Gwinnett Hospital Authority	6,000,000	6,000,000	6,000,000	100.00%
Inmate Housing Reserve	100,000	-	-	0.00%
Inmate Medical Reserve	2,500,000	-	-	0.00%
Judicial Reserve	200,000	-	-	0.00%
Medical Examiner	946,334	1,033,446	1,033,446	100.00%
Other Miscellaneous	1,160,882	189,941	189,941	100.00%
Operational Efficiency Reserve	275,000	-	-	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,106,973	6,106,973	100.00%
Pauper Burials	84,000	79,200	79,200	100.00%
Partnership Gwinnett	500,000	500,000	500,000	100.00%
Fuel/Parts Reserve	250,000	-	-	0.00%
Indigent Defense Reserve	5,980,541	-	-	0.00%
Court Reporters Reserve	1,904,696	-	-	0.00%
Court Interpreters Reserve	557,537	-	-	0.00%
Other Governmental Agencies	-	372,136	372,136	100.00%
Accrued Liabilities	-	27,096,920	27,096,920	100.00%
Total Non-Departmental	54,470,282	45,027,532	45,027,532	100.00%
Total Appropriations without Working Capital Reserve	448,582,708	421,012,143	420,807,946	99.95%
Contribution to Fund Balance	-	2,834,675	-	0.00%
TOTAL APPROPRIATIONS	\$ 448,582,708	\$ 423,846,818	\$ 420,807,946	99.28%

Projected Fund Balance December 31

\$ 110,251,459	\$ 151,081,397
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Fund Balance as of Report Date

\$ 169,643,017

Number of months available using fund balance

4.8

YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
2002 GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE FUND (950)				
Fund Balance January 1	\$ 16,377,805	\$ 16,377,805	\$ 16,377,805	
Revenues:				
Taxes	\$ 5,548,416	\$ 5,548,416	\$ 313,358	5.65%
Intergovernmental	12,434	12,434	2,915	23.44%
Investment Income	113	113	3,605	3190.27%
Total Revenues without Use of Fund Balance	5,560,963	5,560,963	319,878	5.75%
Use of Fund Balance	3,215,918	11,136,721	-	0.00%
TOTAL REVENUES	\$ 8,776,881	\$ 16,697,684	\$ 319,878	1.92%
Appropriations:				
Debt Service	\$ 8,776,881	\$ 8,775,873	\$ 8,775,873	100.00%
Other Financing Use	-	7,921,811	7,921,810	100.00%
TOTAL APPROPRIATIONS	\$ 8,776,881	\$ 16,697,684	\$ 16,697,683	100.00%
Projected Fund Balance December 31	\$ 13,161,887	\$ 5,241,084		
Fund Balance as of Report Date			\$ -	

This fund was closed in July 2011 and all remaining assets were transferred to the 2003 General Obligation Bond Debt Service Fund (951).

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)				
Fund Balance January 1	\$ 17,602,305	\$ 17,602,305	\$ 17,602,305	
Revenues:				
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 7,099,635	120.76%
Intergovernmental	-	15,000	25,817	172.11%
Investment Income	15,656	22,249	23,955	107.67%
Other Financing Sources	-	7,921,810	7,921,810	100.00%
TOTAL REVENUES	\$ 5,895,003	\$ 13,838,406	\$ 15,071,217	108.91%
Appropriations:				
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 5,196,329	100.00%
Total Appropriations without Contribution to Fund Balance	5,196,584	5,196,584	5,196,329	100.00%
Contribution to Fund Balance	698,419	8,641,822	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,895,003	\$ 13,838,406	\$ 5,196,329	37.55%
Projected Fund Balance December 31	\$ 18,300,724	\$ 26,244,127		
Fund Balance as of Report Date			\$ 27,477,193	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
RECREATION FUND (105)				
Fund Balance January 1	\$ 8,219,899	\$ 8,219,899	\$ 8,219,899	
Revenues:				
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 26,241,270	106.76%
Intergovernmental	64,633	64,633	61,143	94.60%
Charges for Services	4,263,904	4,332,632	3,492,664	80.61%
Investment Income	46,413	46,413	7,955	17.14%
Contributions and Donations	1,500	1,500	-	0.00%
Miscellaneous	1,447,783	1,537,723	1,566,440	101.87%
TOTAL REVENUES	\$ 30,403,825	\$ 30,562,493	\$ 31,369,472	102.64%
Appropriations:				
Community Services	\$ 29,615,665	\$ 28,513,377	\$ 27,795,747	97.48%
Support Services	121,500	121,500	118,383	97.43%
Non-Departmental: Accrued Liabilities	-	1,250,000	1,250,000	100.00%
Total Appropriations without Contribution to Fund Balance	29,737,165	29,884,877	29,164,130	97.59%
Contribution to Fund Balance	666,660	677,616	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,403,825	\$ 30,562,493	\$ 29,164,130	95.42%
Projected Fund Balance December 31	\$ 8,886,559	\$ 8,897,515		
Fund Balance as of Report Date			\$ 10,425,241	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
SPEED HUMP FUND (003)				
Fund Balance January 1	\$ 1,023,046	\$ 1,023,046	\$ 1,023,046	
Revenues:				
Taxes	\$ 217	\$ -	\$ 20	0.00%
Charges for Services	114,469	114,894	112,649	98.05%
Investment Income	407	407	449	110.32%
TOTAL REVENUES	\$ 115,093	\$ 115,301	\$ 113,118	98.11%
Appropriations:				
Transportation	\$ 46,814	\$ 55,847	\$ 54,374	97.36%
Total Appropriations without Contribution to Fund Balance	46,814	55,847	54,374	97.36%
Contribution to Fund Balance	68,279	59,454	-	0.00%
TOTAL APPROPRIATIONS	\$ 115,093	\$ 115,301	\$ 54,374	47.16%
Projected Fund Balance December 31	\$ 1,091,325	\$ 1,082,500		
Fund Balance as of Report Date			\$ 1,081,790	

YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
STREET LIGHTING FUND (002)				
Fund Balance January 1	\$ 4,110,810	\$ 4,110,810	\$ 4,110,810	
Revenues:				
Taxes	\$ 21,082	\$ -	\$ 5,686	0.00%
Charges for Services	6,095,225	6,123,626	6,184,928	101.00%
Investment Income	2,872	2,872	2,390	83.22%
Miscellaneous	15,000	-	-	0.00%
Total Revenues without Use of Fund Balance	6,134,179	6,126,498	6,193,004	101.09%
Use of Fund Balance	737,537	755,259	-	0.00%
TOTAL REVENUES	\$ 6,871,716	\$ 6,881,757	\$ 6,193,004	89.99%
Appropriations:				
Transportation	\$ 6,871,716	\$ 6,881,757	\$ 6,069,674	88.20%
TOTAL APPROPRIATIONS	\$ 6,871,716	\$ 6,881,757	\$ 6,069,674	88.20%
Projected Fund Balance December 31	\$ 3,373,273	\$ 3,355,551		
Fund Balance as of Report Date			\$ 4,234,140	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
JUVENILE COURT SUPERVISION FUND (030)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Charges for Services	\$ -	\$ 141,430	\$ 132,291	93.54%
Investment Income	-	31	-	0.00%
TOTAL REVENUES	\$ -	\$ 141,461	\$ 132,291	93.52%
Appropriations:				
Juvenile Court	\$ -	\$ 22,800	\$ 20,328	89.16%
Total Appropriations without Contribution to Fund Balance	-	22,800	20,328	89.16%
Contribution to Fund Balance	-	118,661	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 141,461	\$ 20,328	14.37%
 Projected Fund Balance December 31	 \$ -	 \$ 118,661		
 Fund Balance as of Report Date			 \$ 111,963	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
CORRECTIONS INMATE FUND (085)				
Fund Balance January 1	\$ 78,551	\$ 78,551	\$ 78,551	
Revenues:				
Charges for Services	\$ 69,380	\$ 63,880	\$ 50,522	79.09%
Investment Income	60	60	34	56.67%
Miscellaneous	4,500	4,600	4,364	94.87%
Total Revenues without Use of Fund Balance	73,940	68,540	54,920	80.13%
Use of Fund Balance	65,942	70,329	-	0.00%
TOTAL REVENUES	\$ 139,882	\$ 138,869	\$ 54,920	39.55%
Appropriations:				
Corrections	\$ 139,882	\$ 138,869	\$ 74,338	53.53%
TOTAL APPROPRIATIONS	\$ 139,882	\$ 138,869	\$ 74,338	53.53%
Projected Fund Balance December 31	\$ 12,609	\$ 8,222		
Fund Balance as of Report Date			\$ 59,133	

YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
SHERIFF INMATE FUND (090)				
Fund Balance January 1	\$ 1,466,095	\$ 1,466,095	\$ 1,466,095	
Revenues:				
Charges for Services	\$ 360,891	\$ 360,891	\$ 362,564	100.46%
Investment Income	617	617	679	110.05%
TOTAL REVENUES	\$ 361,508	\$ 361,508	\$ 363,243	100.48%
Appropriations:				
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 210,299	58.27%
Total Appropriations without Contribution to Fund Balance	360,891	360,891	210,299	58.27%
Contribution to Fund Balance	617	617	-	0.00%
TOTAL APPROPRIATIONS	\$ 361,508	\$ 361,508	\$ 210,299	58.17%
Projected Fund Balance December 31	\$ 1,466,712	\$ 1,466,712		
Fund Balance as of Report Date			\$ 1,619,039	

YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
CRIME VICTIMS ASSISTANCE FUND (075)				
Fund Balance January 1	\$ 1,535,317	\$ 1,535,317	\$ 1,535,317	
Revenues:				
Fines and Forfeitures	\$ 922,029	\$ 921,052	\$ 761,766	82.71%
Investment Income	1,984	1,984	1,556	78.43%
Miscellaneous	-	-	3,019	-
Total Revenues without Use of Fund Balance	924,013	923,036	766,341	83.02%
Use of Fund Balance	317,545	365,661	-	0.00%
TOTAL REVENUES	\$ 1,241,558	\$ 1,288,697	\$ 766,341	59.47%
Appropriations:				
Gwinnett Sexual Assault Center	\$ 30,000	\$ 30,000	\$ 30,000	100.00%
Partnership against Domestic Violence	33,421	33,421	33,421	100.00%
District Attorney	434,909	487,648	460,954	94.53%
Solicitor General	743,228	737,628	509,690	69.10%
TOTAL APPROPRIATIONS	\$ 1,241,558	\$ 1,288,697	\$ 1,034,065	80.24%
Projected Fund Balance December 31	\$ 1,217,772	\$ 1,169,656		
Fund Balance as of Report Date			\$ 1,267,593	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)				
Fund Balance January 1	\$ 473,878	\$ 473,878	\$ 473,878	
Revenues:				
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 150,724	97.24%
Investment Income	200	550	550	100.00%
Total Revenues without Use of Fund Balance	155,200	155,550	151,274	97.25%
Use of Fund Balance	27,300	19,450	-	0.00%
TOTAL REVENUES	\$ 182,500	\$ 175,000	\$ 151,274	86.44%
Appropriations:				
District Attorney	\$ 182,500	\$ 175,000	\$ 93,522	53.44%
TOTAL APPROPRIATIONS	\$ 182,500	\$ 175,000	\$ 93,522	53.44%
 Projected Fund Balance December 31	 \$ 446,578	 \$ 454,428		
 Fund Balance as of Report Date			 \$ 531,630	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
POLICE SPECIAL JUSTICE FUND (070)				
Fund Balance January 1	\$ 7,630,133	\$ 7,630,133	\$ 7,630,133	
Revenue:				
Fines and Forfeitures	\$ 1,000,000	\$ 1,000,000	\$ 372,920	37.29%
Investment Income	-	3,300	4,713	142.82%
Miscellaneous	-	500	85	17.00%
Other Financing Sources	-	-	17,816	-
Total Revenues without Use of Fund Balance	1,000,000	1,003,800	395,534	39.40%
Use of Fund Balance	1,295,313	3,615,816	-	0.00%
TOTAL REVENUES	\$ 2,295,313	\$ 4,619,616	\$ 395,534	8.56%
Appropriations:				
Police Special Investigation Operations	\$ 2,295,313	\$ 4,619,616	\$ 4,145,128	89.73%
TOTAL APPROPRIATIONS	\$ 2,295,313	\$ 4,619,616	\$ 4,145,128	89.73%
Projected Fund Balance December 31	\$ 6,334,820	\$ 4,014,317		
Fund Balance as of Report Date			\$ 3,880,539	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
POLICE SPECIAL TREASURY FUND (071)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Investment Income	\$ -	\$ -	\$ 81	-
Other Financing Sources	-	265,145	265,204	100.02%
TOTAL REVENUES	\$ -	\$ 265,145	\$ 265,285	100.05%
Appropriations:				
Police Services	\$ -	\$ 98,000	\$ 345	0.35%
Total Appropriations without Contribution to Fund Balance	-	98,000	345	0.35%
Contribution to Fund Balance	-	167,145	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 265,145	\$ 345	0.13%
Projected Fund Balance December 31	\$ -	\$ 167,145		
Fund Balance as of Report Date			\$ 264,940	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
POLICE SPECIAL STATE FUND (072)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Fines and Forfeitures	\$ -	\$ -	\$ 512,107	-
Investment Income	-	-	1,604	-
Miscellaneous	-	-	11,014	-
Other Financing Sources	-	2,843,128	2,878,202	101.23%
TOTAL REVENUES	\$ -	\$ 2,843,128	\$ 3,402,927	119.69%
Appropriations:				
Police Services	\$ -	\$ 763,266	\$ 433,767	56.83%
Total Appropriations without Contribution to Fund Balance	-	763,266	433,767	56.83%
Contribution to Fund Balance	-	2,079,862	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 2,843,128	\$ 433,767	15.26%
Projected Fund Balance December 31	\$ -	\$ 2,079,862		
Fund Balance as of Report Date			\$ 2,969,160	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
SHERIFF SPECIAL JUSTICE FUND (065)				
Fund Balance January 1	\$ 1,388,403	\$ 1,388,403	\$ 1,388,403	
Revenues:				
Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 120,415	60.21%
Investment Income	822	822	975	118.61%
Miscellaneous	-	100,000	100,000	100.00%
Total Revenues without Use of Fund Balance	200,822	300,822	221,390	73.60%
Use of Fund Balance	499,178	1,325,626	-	0.00%
TOTAL REVENUES	\$ 700,000	\$ 1,626,448	\$ 221,390	13.61%
Appropriations:				
Sheriff Special Operations	\$ 700,000	\$ 1,626,448	\$ 1,408,086	86.57%
TOTAL APPROPRIATIONS	\$ 700,000	\$ 1,626,448	\$ 1,408,086	86.57%
Projected Fund Balance December 31	\$ 889,225	\$ 62,777		
Fund Balance as of Report Date			\$ 201,707	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
SHERIFF SPECIAL TREASURY FUND (066)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 11,904	-
Investment Income	-	330	279	84.55%
Other Financing Sources	-	961,665	962,121	100.05%
TOTAL REVENUES	\$ -	\$ 961,995	\$ 974,304	101.28%
Appropriations:				
Sheriff Special Operations	\$ -	\$ 961,995	\$ 172,425	17.92%
TOTAL APPROPRIATIONS	\$ -	\$ 961,995	\$ 172,425	17.92%
Projected Fund Balance December 31	\$ -	\$ -		
Fund Balance as of Report Date			\$ 801,879	

YTD financial report 2011 | gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
SHERIFF SPECIAL STATE FUND (067)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Investment Income	\$ -	\$ 50	\$ 110	220.00%
Other Financing Sources	-	169,380	169,366	99.99%
TOTAL REVENUES	\$ -	\$ 169,430	\$ 169,476	100.03%
Appropriations:				
Sheriff Special Operations	\$ -	\$ 169,430	\$ 5,546	3.27%
TOTAL APPROPRIATIONS	\$ -	\$ 169,430	\$ 5,546	3.27%
Projected Fund Balance December 31	\$ -	\$ -		
Fund Balance as of Report Date			\$ 163,930	

YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
E-911 FUND (095)				
Fund Balance January 1	\$ 34,551,916	\$ 34,551,916	\$ 34,551,916	
Revenues:				
Charges for Services	\$ 11,580,000	\$ 11,580,000	\$ 11,134,095	96.15%
Investment Income	33,583	198,583	214,973	108.25%
Miscellaneous	-	-	20,245	0.00%
Total Revenues without Use of Fund Balance	11,613,583	11,778,583	11,369,313	96.53%
Use of Fund Balance	113,669	1,399,513	-	0.00%
TOTAL REVENUES	\$ 11,727,252	\$ 13,178,096	\$ 11,369,313	86.27%
Appropriations:				
Police Services	\$ 11,727,252	\$ 13,178,096	\$ 11,190,002	84.91%
TOTAL APPROPRIATIONS	\$ 11,727,252	\$ 13,178,096	\$ 11,190,002	84.91%
Projected Fund Balance December 31	\$ 34,438,247	\$ 33,152,403		
Fund Balance as of Report Date			\$ 34,731,227	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
STADIUM FUND (055)				
Fund Balance January 1	\$ 750,550	\$ 750,550	\$ 750,550	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 847,954	113.06%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	959,250	959,250	1,012,678	105.57%
Investment Income	140	140	86	61.43%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	2,260,718	107.17%
Use of Fund Balance	49,086	76,848	-	0.00%
TOTAL REVENUES	\$ 2,158,476	\$ 2,186,238	\$ 2,260,718	103.41%
Appropriations:				
Stadium Debt	\$ 2,158,476	\$ 2,186,238	\$ 2,169,538	99.24%
TOTAL APPROPRIATIONS	\$ 2,158,476	\$ 2,186,238	\$ 2,169,538	99.24%
Projected Fund Balance December 31	\$ 701,464	\$ 673,702		
Fund Balance as of Report Date			\$ 841,730	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
TOURISM FUND (050)				
Fund Balance January 1	\$ 1,451,719	\$ 1,451,719	\$ 1,451,719	
Revenues:				
Taxes	\$ 5,722,277	\$ 6,139,358	\$ 6,601,978	107.54%
Charges for Services	476	476	-	0.00%
Investment Income	-	800	4,677	584.63%
Other Financing Sources	4,834,167	4,852,444	4,844,206	99.83%
TOTAL REVENUES	\$ 10,556,920	\$ 10,993,078	\$ 11,450,861	104.16%
Appropriations:				
Tourism	\$ 5,629,459	\$ 6,210,157	\$ 5,984,639	96.37%
Total Appropriations without Contribution to Fund Balance	5,629,459	6,210,157	5,984,639	96.37%
Contribution to Fund Balance	4,927,461	4,782,921	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,556,920	\$ 10,993,078	\$ 5,984,639	54.44%
Projected Fund Balance December 31	\$ 6,379,180	\$ 6,234,640		
Fund Balance as of Report Date			\$ 6,917,941	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
TOURISM SUSTAINABILITY FUND (051)				
Fund Balance January 1	\$ 4,842,711	\$ 4,842,711	\$ 4,842,711	
Revenues:				
Investment Income	\$ 9,733	\$ 1,495	\$ 1,495	100.00%
Total Revenues without Use of Fund Balance	9,733	1,495	1,495	100.00%
Use of Fund Balance	4,824,434	4,842,711	-	0.00%
TOTAL REVENUES	\$ 4,834,167	\$ 4,844,206	\$ 1,495	0.03%
Appropriations:				
Other Financing Use	\$ 4,834,167	\$ 4,844,206	\$ 4,844,206	100.00%
TOTAL APPROPRIATIONS	\$ 4,834,167	\$ 4,844,206	\$ 4,844,206	100.00%
 Projected Fund Balance December 31	 \$ 18,277	 \$ -		
 Fund Balance as of Report Date			 \$ -	

This fund was closed in July 2011 and all remaining assets transferred to the Tourism Fund (050).

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
TREE BANK FUND (040)				
Fund Balance January 1	\$ 38,102	\$ 38,102	\$ 38,102	
Revenues:				
Licenses and Permits	\$ 22,000	\$ 22,000	\$ 22,184	100.84%
Investment Income	10	10	22	220.00%
Total Revenues without Use of Fund Balance	22,010	22,010	22,206	100.89%
Use of Fund Balance	14,682	16,610	-	0.00%
TOTAL REVENUES	\$ 36,692	\$ 38,620	\$ 22,206	57.50%
Appropriations:				
Planning and Development	\$ 36,692	\$ 38,620	-	0.00%
TOTAL APPROPRIATIONS	\$ 36,692	\$ 38,620	\$ -	0.00%
Projected Fund Balance December 31	\$ 23,420	\$ 21,492		
Fund Balance as of Report Date			\$ 60,308	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
AIRPORT OPERATING FUND (520)				
Net Assets January 1	\$ 278,924	\$ 278,924	\$ 278,924	
Revenues:				
Charges for Services	\$ 140,000	\$ 110,000	\$ 134,823	122.57%
Investment Income	-	105	167	159.05%
Miscellaneous	711,250	711,250	731,418	102.84%
Total Revenues without Use of Net Assets	851,250	821,355	866,408	105.49%
Use of Net Assets	-	134,114	-	0.00%
TOTAL REVENUES	\$ 851,250	\$ 955,469	\$ 866,408	90.68%
Appropriations:				
Transportation	\$ 845,584	\$ 930,469	\$ 718,947	77.27%
Non-Departmental: Accrued Liabilities	-	\$ 25,000	\$ 25,000	100.00%
Total Appropriations without Working Capital Reserve	845,584	955,469	743,947	77.86%
Working Capital Reserve	5,666	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 851,250	\$ 955,469	\$ 743,947	77.86%
 Projected Net Assets December 31	 \$ 284,590	 \$ 144,810		
 Net Assets as of Report Date			 \$ 401,385	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
LOCAL TRANSIT OPERATING FUND (515)				
Net Assets January 1	\$ 3,148,439	\$ 3,148,439	\$ 3,148,439	
Revenues:				
Charges for Services	\$ 4,525,746	\$ 3,593,475	\$ 3,659,056	101.83%
Investment Income	350	1,900	3,840	202.11%
Miscellaneous	258,000	505,780	518,425	102.50%
Other Financing Sources	2,989,406	2,727,030	2,727,030	100.00%
Total Revenues without Use of Net Assets	7,773,502	6,828,185	6,908,351	101.17%
Revenue Reclassification Adjustment	-	-	(2,651,858)	-
Use of Net Assets	2,750,454	2,967,186	-	0.00%
TOTAL REVENUES	\$ 10,523,956	\$ 9,795,371	\$ 4,256,493	43.45%
Appropriations:				
Financial Services	\$ 72,616	\$ 71,693	\$ 66,068	92.15%
Transportation	10,451,340	9,723,678	7,009,158	72.08%
TOTAL APPROPRIATIONS	\$ 10,523,956	\$ 9,795,371	\$ 7,075,226	72.23%
 Projected Net Assets December 31	 \$ 397,985	 \$ 181,253		
 Net Assets as of Report Date			 \$ 329,706	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
SOLID WASTE OPERATING FUND (595)				
Net Assets January 1	\$ 2,899,378	\$ 2,899,378	\$ 2,899,378	
Revenues:				
Taxes	\$ 125,207	\$ 125,207	\$ 126,503	101.04%
Charges for Services	39,164,656	39,227,965	40,218,080	102.52%
Investment Income	391,647	295,000	274,658	93.10%
Miscellaneous	8,000	8,000	1,433	17.91%
Total Revenues without Use of Net Assets	39,689,510	39,656,172	40,620,674	102.43%
Use of Net Assets	-	193,867	-	0.00%
TOTAL REVENUES	\$ 39,689,510	\$ 39,850,039	\$ 40,620,674	101.93%
Appropriations:				
Financial Services	\$ 39,570,372	\$ 39,850,039	\$ 39,238,273	98.46%
Total Appropriations without Working Capital Reserve	39,570,372	39,850,039	39,238,273	98.46%
Working Capital Reserve	119,138	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 39,689,510	\$ 39,850,039	\$ 39,238,273	98.46%
Projected Net Assets December 31	\$ 3,018,516	\$ 2,705,511		
Net Assets as of Report Date			\$ 4,281,779	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
STORMWATER OPERATING FUND (590)				
Net Assets January 1	\$ 3,510,324	\$ 3,510,324	\$ 3,510,324	
Revenues:				
Taxes	\$ 60,000	\$ -	\$ 11,079	0.00%
Charges for Services	30,400,000	30,480,000	30,374,417	99.65%
Investment Income	10,000	10,000	11,894	118.94%
Miscellaneous	250	22,600	8,351	36.95%
Other Financing Sources	-	12,000	5,222	43.52%
TOTAL REVENUES	\$ 30,470,250	\$ 30,524,600	\$ 30,410,963	99.63%
Appropriations:				
Support Services	\$ 145,235	\$ 145,035	\$ 78,881	54.39%
Planning and Development	295,802	295,160	257,138	87.12%
Water Resources	28,683,037	27,971,603	26,882,896	96.11%
Non-Departmental: Accrued Liabilities	-	600,000	600,000	100.00%
Total Appropriations without Working Capital Reserve	29,124,074	29,011,798	27,818,915	95.89%
Working Capital Reserve	1,346,176	1,512,802	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,470,250	\$ 30,524,600	\$ 27,818,915	91.14%
 Projected Net Assets December 31	 \$ 4,856,500	 \$ 5,023,126		
 Net Assets as of Report Date			 \$ 6,102,372	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
WATER AND SEWER OPERATING FUND (501)				
Net Assets January 1	\$ 3,405,514	\$ 3,405,514	\$ 3,405,514	
Revenues:				
Charges for Services	\$ 253,759,000	\$ 253,759,000	\$ 259,953,794	102.44%
Investment Income	30,000	41,000	47,380	115.56%
Contributions and Donations	9,770,000	9,770,000	5,754,744	58.90%
Miscellaneous	1,508,000	1,731,000	245,059	14.16%
Other Financing Sources	150,000	-	-	0.00%
TOTAL REVENUES	\$ 265,217,000	\$ 265,301,000	\$ 266,000,977	100.26%
Appropriations:				
Support Services	\$ 166,150	\$ 149,016	\$ 50,232	33.71%
Planning and Development	766,889	766,889	758,889	98.96%
Water Resources	263,793,027	255,590,535	247,646,385	96.89%
Information Technology	345,484	6,047	5,639	93.25%
Non-Departmental: Accrued Liabilities	-	6,000,000	6,000,000	100.00%
Total Appropriations without Working Capital Reserve	265,071,550	262,512,487	254,461,145	96.93%
Working Capital Reserve	145,450	2,788,513	-	0.00%
TOTAL APPROPRIATIONS	\$ 265,217,000	\$ 265,301,000	\$ 254,461,145	95.91%
Projected Net Assets December 31	\$ 3,550,964	\$ 6,194,027		
Net Assets as of Report Date			\$ 14,945,346	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
AUTO LIABILITY FUND (606)				
Net Assets January 1	\$ 1,733,847	\$ 1,733,847	\$ 1,733,847	
Revenues:				
Charges for Services	\$ -	\$ 1,000,000	\$ 1,000,001	100.00%
Investment Income	811	811	933	115.04%
Other Financing Sources	1,000,000	-	-	0.00%
Total Revenues without Use of Net Assets	1,000,811	1,000,811	1,000,934	100.01%
Use of Net Assets	-	56,133	-	0.00%
TOTAL REVENUES	\$ 1,000,811	\$ 1,056,944	\$ 1,000,934	94.70%
Appropriations:				
Financial Services	\$ 1,000,000	\$ 1,056,944	\$ 393,862	37.26%
Total Appropriations without Working Capital Reserve	1,000,000	1,056,944	393,862	37.26%
Working Capital Reserve	811	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,000,811	\$ 1,056,944	\$ 393,862	37.26%
Projected Net Assets December 31	\$ 1,734,658	\$ 1,677,714		
Net Assets as of Report Date			\$ 2,340,919	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
FLEET MANAGEMENT FUND (610)				
Net Assets January 1	\$ 2,426,645	\$ 2,426,645	\$ 2,426,645	
Revenues:				
Charges for Services	\$ 5,398,110	\$ 5,413,110	\$ 4,312,484	79.67%
Investment Income	-	500	792	158.40%
Miscellaneous	356,000	237,087	244,832	103.27%
Total Revenues without Use of Net Assets	5,754,110	5,650,697	4,558,108	80.66%
Use of Net Assets	496,012	1,109,221	-	0.00%
TOTAL REVENUES	\$ 6,250,122	\$ 6,759,918	\$ 4,558,108	67.43%
Appropriations:				
Support Services	\$ 6,250,122	\$ 6,759,918	\$ 6,105,346	90.32%
TOTAL APPROPRIATIONS	\$ 6,250,122	\$ 6,759,918	\$ 6,105,346	90.32%
 Projected Net Assets December 31	 \$ 1,930,633	 \$ 1,317,424		
 Net Assets as of Report Date			 \$ 879,407	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
GROUP SELF-INSURANCE FUND (605)				
Net Assets January 1	\$ 24,767,720	\$ 24,767,720	\$ 24,767,720	
Revenues:				
Charges for Services	\$ 42,228,187	\$ 37,415,738	\$ 38,983,370	104.19%
Investment Income	106,000	106,000	275,905	260.29%
Miscellaneous	-	25,800	33,904	131.41%
Total Revenues without Use of Net Assets	42,334,187	37,547,538	39,293,179	104.65%
Use of Net Assets	13,521,203	3,384,763	-	0.00%
TOTAL REVENUES	\$ 55,855,390	\$ 40,932,301	\$ 39,293,179	96.00%
Appropriations:				
Human Resources	\$ 55,855,390	\$ 40,932,301	\$ 37,394,045	91.36%
TOTAL APPROPRIATIONS	\$ 55,855,390	\$ 40,932,301	\$ 37,394,045	91.36%
 Projected Net Assets December 31	 \$ 11,246,517	 \$ 21,382,957		
 Net Assets as of Report Date			 \$ 26,666,854	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
RISK MANAGEMENT FUND (602)				
Net Assets January 1	\$ 19,287,797	\$ 19,287,797	\$ 19,287,797	
Revenues:				
Charges for Services	\$ -	\$ 3,101,936	\$ 3,101,936	100.00%
Investment Income	18,697	50,697	61,516	121.34%
Miscellaneous	-	5,600	12,732	227.36%
Other Financing Sources	5,101,936	-	-	0.00%
Total Revenues without Use of Net Assets	5,120,633	3,158,233	3,176,184	100.57%
Use of Net Assets	1,978,785	4,615,450	-	0.00%
TOTAL REVENUES	\$ 7,099,418	\$ 7,773,683	\$ 3,176,184	40.86%
Appropriations:				
Law	\$ 153,076	\$ 641	\$ 628	97.97%
Financial Services	6,816,450	7,720,471	4,840,096	62.69%
Human Resources	129,892	52,571	43,396	82.55%
TOTAL APPROPRIATIONS	\$ 7,099,418	\$ 7,773,683	\$ 4,884,120	62.83%
Projected Net Assets December 31	\$ 17,309,012	\$ 14,672,347		
Net Assets as of Report Date			\$ 17,579,861	

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
VEHICLE REPLACEMENT FUND (611)				
Net Assets January 1	\$ 23,424,965	\$ 23,424,965	\$ 23,424,965	
Revenues:				
Use of Net Assets	\$ 21,000,000	\$ 23,536,791	\$ -	0.00%
TOTAL REVENUES	\$ 21,000,000	\$ 23,536,791	\$ -	0.00%
Appropriations:				
Support Services	\$ 21,000,000	\$ 23,536,791	\$ 23,424,965	99.52%
TOTAL APPROPRIATIONS	\$ 21,000,000	\$ 23,536,791	\$ 23,424,965	99.52%
Projected Net Assets December 31	\$ 2,424,965	\$ (111,826)		
Net Assets as of Report Date			\$ -	

This fund was closed in November 2011 all remaining assets were transferred to the Capital Fund (305).

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	2011 Adopted Budget	Current Annual Budget as of 12/31/2011	Actuals YTD as of 12/31/2011	% Actual to Annual Total
WORKERS' COMPENSATION FUND (604)				
Net Assets January 1	\$ 11,626,695	\$ 11,626,695	\$ 11,626,695	
Revenues:				
Charges for Services	\$ 2,851,706	\$ 1,851,706	\$ 1,851,706	100.00%
Investment Income	18,627	18,627	30,470	163.58%
Total Revenues without Use of Net Assets	2,870,333	1,870,333	1,882,176	100.63%
Use of Net Assets	1,863,246	2,877,033	-	0.00%
TOTAL REVENUES	\$ 4,733,579	\$ 4,747,366	\$ 1,882,176	39.65%
Appropriations:				
Human Resources	\$ 4,733,579	\$ 4,747,366	\$ 3,066,425	64.59%
TOTAL APPROPRIATIONS	\$ 4,733,579	\$ 4,747,366	\$ 3,066,425	64.59%
 Projected Net Assets December 31	 \$ 9,763,449	 \$ 8,749,662		
 Net Assets as of Report Date			 \$ 10,442,446	

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Compensation Reserve	\$ (154,785)	Transferred to Juvenile Court
Contingency	(87,112)	Transferred to Medical Examiner
Inmate Medical Reserve	(223,094)	Transferred to Corrections
	(1,440,440)	Transferred to Sheriff
	(6,663)	Transferred to Police Services
<i>Subtotal</i>	(1,670,197)	
Indigent Defense Reserve	(55,800)	Transferred to Probate Court
	(4,529,100)	Transferred to Judiciary
	(95,400)	Transferred to Recorder's Court
	(595,800)	Transferred to Juvenile
<i>Subtotal</i>	(5,276,100)	
Court Reporters Reserve	(179,000)	Transferred to Juvenile Court
	(1,758,100)	Transferred to Judiciary
	(18,285)	Transferred to Solicitor General
<i>Subtotal</i>	(1,955,385)	
Court Interpreters Reserve	(70,500)	Transferred to Juvenile
	(62,700)	Transferred to Recorder's Court
	(357,300)	Transferred to Judiciary
	(1,750)	Transferred to Probate Court
<i>Subtotal</i>	(492,250)	
Total Non-Departmental Transfers	\$ (9,635,829)	
<i>To:</i>		
Police Services	\$ 6,663	Transferred from Inmate Medical Reserve.
Corrections	223,094	Transferred from Inmate Medical Reserve.
Juvenile Court	70,500	Transferred from Court Interpreters Reserve
	154,785	Transferred from Compensation Reserve
	179,000	Transferred from Court Reporters Reserve
	595,800	Transferred from Indigent Defense
<i>Subtotal</i>	1,000,085	
Sheriff	1,440,440	Transferred from Inmate Medical Reserve
Judiciary	357,300	Transferred from Court Interpreters Reserve
	1,758,100	Transferred from Court Reporters Reserve
	4,529,100	Transferred from Indigent Defense
<i>Subtotal</i>	6,644,500	
Recorder's Court	62,700	Transferred from Court Interpreters Reserve
	95,400	Transferred from Indigent Defense
<i>Subtotal</i>	158,100	
Probate Court	55,800	Transferred from Indigent Defense
	1,750	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	57,550	
Solicitor General	18,285	Transferred from Court Reporters Reserve
Medical Examiner	87,112	Transferred from Contingency
Total Transfers From Non-Departmental Reserves	\$ 9,635,829	

INTER-FUND TRANSFERS - ALL FUNDS

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	2002 GOB Debt Service (950)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Federal Asset Sharing (080)	Police Special Justice (070)	Police Special State (072)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	E-911 (095)	Tourism (050)	Tourism Sustainability (051)	Miscellaneous Grant (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 76,590	\$	\$	\$ 90,000	\$	\$	\$ 166,590
2003 GOB Debt Service (951)		7,921,811																	7,921,811
Tourism (050)												4,844,206							4,844,206
Police Special Treasury (071)						265,205													265,205
Police Special State (072)						2,896,282													2,896,282
Sheriff Special Treasury (066)								962,122											962,122
Sheriff Special State (067)								169,367											169,367
Local Transit Operating (515)	2,727,030																		2,727,030
Capital Projects (300-318)	925,886	2,500,000				520,708	172,997			46,112	244,491		2,550,000				613,000		7,573,194
Capital Veh/Fleet Equipment (305)	1,818,667		82,330	5,734	25,000				19,220								26,404	23,536,791	25,514,146
Miscellaneous Grants (200-250G)	102,484																		102,484
Renewal & Extension - Airport														43,788					43,788
Renewal & Extension - Stormwater													430,484		18,291,549				18,722,033
Renewal & Extension - Water & Sewer																63,476,000			63,476,000
	\$ 5,574,067	\$ 7,921,811	\$ 2,582,330	\$ 5,734	\$ 25,000	\$ 3,682,195	\$ 172,997	\$ 1,131,489	\$ 19,220	\$ 46,112	\$ 244,491	\$ 4,844,206	\$ 3,057,074	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 639,404	\$ 23,536,791	\$ 135,384,258

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	2002 GOB Debt Service (950)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Federal Asset Sharing (080)	Police Special Justice (070)	Police Special State (072)	Sheriff Special Justice (065)	Sheriff Special Treasury (066)	E-911 (095)	Tourism (050)	Tourism Sustainability (051)	Miscellaneous Grants (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 76,590	\$	\$	\$ 90,000	\$	\$	\$ 166,590
2003 GOB Debt Service (951)		7,921,811																	7,921,811
Tourism (050)												4,844,206							4,844,206
Police Special Treasury (071)						265,204													265,204
Police Special State (072)						2,896,018													2,896,018
Sheriff Special Treasury (066)								962,122											962,122
Sheriff Special State (067)								169,367											169,367
Local Transit Operating (515)	2,727,030																		2,727,030
Capital Projects (300-318)	925,886	1,666,667				224,401	14,075				234,434		2,550,000				615,200		6,230,663
Capital Veh/Fleet Equipment (305)	1,813,667		915,663	5,734	17,520												24,204	23,536,791	26,313,579
Miscellaneous Grants (200-250G)	86,370																		86,370
Renewal & Extension - Airport														43,788					43,788
Renewal & Extension - Stormwater													430,484		18,291,550				18,722,034
Renewal & Extension - Water & Sewer																63,476,000			63,476,000
	\$ 5,552,953	\$ 7,921,811	\$ 2,582,330	\$ 5,734	\$ 17,520	\$ 3,385,623	\$ 14,075	\$ 1,131,489	\$	\$	\$ 234,434	\$ 4,844,206	\$ 3,057,074	\$ 43,788	\$ 18,291,550	\$ 63,566,000	\$ 639,404	\$ 23,536,791	\$ 134,824,782

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
General Fund 001				
Taxes	\$ 310,684,846	\$ 312,714,042	\$ 2,029,196	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Taxes \$482,751. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes \$1,546,445.
Insurance Premiums	22,156,915	27,258,205	5,101,290	GCID 20111061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the fom of holiday pay for Nov 25th & Dec 23rd \$5,101,290.
Licenses and Permits	7,989,111	7,702,729	(286,382)	GCID 20110112 approval to execute the replacement of Article X of Chapter 14 and to amend the Department of Planning and Development's Fee Schedule to add fees for certain new permits \$10,800. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Licenses and Permits (\$324,982). GCID 20110716 approval to execute an Amendment to the Annual Registration of Telecommunications Tower \$4,000. GCID 20110717 approval to execute an Amendment to the Annual Registration of Oversized Signs \$4,500. GCID 20110776 a resolution to modify portions of the Gwinett County land development and other services fee schedule peviously approved \$19,300.
Intergovernmental	2,771,928	3,025,364	253,436	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Intergovernmental Revenue \$185,546. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Intergovernmental \$2,265. GCID 20110608 approval to accept a donation from the non-profit organization, Friends of Gwinett County Senior Services (FRIENDS) \$65,625.
Charges for Services	48,324,843	55,141,063	6,816,220	GCID 20110129 to increase the emergency transport rate charge by Fire and Emergency Services \$1,500,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Charges for Services \$890,333. GCID 20110348 to increase the administrative and daily fees paid by defendants sentenced to the Work Alternative Program \$36,760. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$13,400). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$8,037,829. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Forfeitures (\$16,800). GCID 20110714 adopt a resolution to amend Code of Ordinances of Gwinett County, Chapter 18, Occupation Tax and Business Regulation by repealing Article XII \$6,008. GCID 20110843 to accept a check that represents the full distribution of the Georgia Trauma Commission's \$30,268. GCID 20111061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the fom of holiday pay for Nov 25th & Dec 23rd (\$3,654,778).
Fines & Forfeitures	14,299,214	12,811,242	(1,487,972)	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Fines and Forfeitures (\$160,185). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Fines and Forfeitures (\$1,327,787).
Investment Income	188,694	437,970	249,276	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Investment Income \$249,276.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Miscellaneous (Support Services)	4,062,057	4,241,067	179,010	GCID 20110157 execute a license agreement between Gwinnett County and United Tower Company to install and attach communication antennas and equipment \$3,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Miscellaneous Revenue \$10,000. GCID 20110275 execute to accept funds from the Clerk of Court (Clerk's Imaging Account) in the amount of \$11,000 and to increase Department of Support Services budget by the same amount for conference room furnishings. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County within Miscellaneous \$140,410. GCID 20110566 approval to execute the Tall Structure Lease Agreement with MetroPCS , Inc. \$8,600. GCID 20110659 approval to accept a donation from Colonial Pipeline in the amount of \$1,000. GCID 20110961 execute a new ground lease agreement between Gwinnett County and Associated credit Union \$2,500. GCID 20111054 approval to execute to delegate authority to the Chief of Police, to execute on behalf of the County, this agreement and all other related documents with the Organized Crime Drug Enforcement Task Force (OCDETF) \$2,500.
Other Financing Sources (Support Services)	90,437	495,736	405,299	GCID 20110132 approval to execute any and all documents to transfer real estate rights to Georgia DOT for the State Route 316 project \$302,590. GCID 20110188 approval/authorization to declare 0.153+/- acres of right of way and 0.044 +/- acres of permanent construction easement \$3,530. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County within Other Financing Sources \$95,479. GCID 20110530 approval to execute a temporary easement on County owned property (Tax Parcel 3002 137) for Hamilton Mill Specialist, LLC \$3,700.
Use of Fund Balance	32,995,263	-	(32,995,263)	GCID 20110242 approval to execute 90 day vacancy (\$4,752,985), GCID 20110259 voluntary department reductions (\$874,868), GCID 20110268 reduction in contributions to the Risk Management, Workers' Compensation and Capital Project Fund (\$4,061,491), GCID 20110263 eliminating compensation in the form of a holiday pay (\$2,192,627), GCID 20110261 revising the revenue forecast within General Fund for Taxes, Intergovernmental Revenue, Charges for Services, Fine and Forfeitures, Investment Income and Miscellaneous Revenue (\$1,657,721), and GCID 20110112 approval to execute the replacement of Article X of Chapter 14 and to amend the Department of Planning and Development's Fee Schedule to add fees for certain new permits (\$10,800). GCID 20110385 approval to execute voluntary department reduction (\$1,469,227), and GCID 20110348 to increase the administrative and daily fees paid by defendants sentenced to the Work Alternative Program (\$36,760). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$460,454), GCID 20110454 approval to execute amending the Capital Improvement Plan by eliminating the subsidized building project. Highlights of the amendments include: increase the Community Services Subsidy - GRN Mental Health \$384,148; eliminate the subsidized building project in the General Government Capital Project Fund; decrease the General Fund Contribution to Capital (\$15,800,000); and Increase the contribution to the Budget Stabilization Reserve. GCID 20110242 approval to execute 90 day vacancy (\$196,437). GCID 20110242 approval to execute 90 day vacancy (\$387,413). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County within Use of Fund Balance (\$150,289). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$148,827), GCID 20110530 approval to execute a temporary easement on County owned property (Tax Parcel 3002 137) for Hamilton Mill Specialist, LLC (\$3,700) and GCID 20110566 approval to execute the Tall Structure Lease Agreement with MetroPCS , Inc. (\$8,600). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budget by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session (\$1,167,212).
Use of Fund Balance - Designated	5,000,000	-	(5,000,000)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$5,000,000).
Subtotal			(24,735,890)	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
2002 General Obligation Refunding Bond Debt Service Fund 950				
Use of Fund Balance	3,215,918	11,136,721	7,920,803	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,920,803.
2003 General Obligation Bond Debt Service Fund 951				
Intergovernmental	-	15,000	15,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Intergovernmental \$15,000.
Investment Income	15,656	22,249	6,593	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$6,593.
Other Financing Sources	-	7,921,810	7,921,810	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,921,810.
<i>Subtotal</i>			7,943,403	
Recreation Fund 105				
Charges for Services	4,263,904	4,332,632	68,728	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$68,728.
Miscellaneous	1,447,783	1,537,723	89,940	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$81,925. GCID 20110565 approval to execute temporary construction easement and permanent sanitary sewer easement on County owned property (Tax Parcel 4345 038) to the Gwinnett County Water and Sewer Authority for the Norris Lake Pump Station Force Main Project \$8,015.
<i>Subtotal</i>			158,668	
Speed Hump Fund 003				
Taxes	217	-	(217)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$217).
Charges for Services	114,469	114,894	425	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$425.
<i>Subtotal</i>			208	
Street Lighting Fund 002				
Taxes	21,082	-	(21,082)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$21,082).
Charges for Services	6,095,225	6,123,626	28,401	GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$209. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$21,082. GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$7,110.
Miscellaneous	15,000	-	(15,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous (\$15,000).
Use of Fund Balance	737,537	755,259	17,722	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181) and GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision (\$4). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$3,442. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$16,574 and GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision (\$1,716).
<i>Subtotal</i>			10,041	
Juvenile Court Supervision Fund 030				
Charges for Services	-	141,430	141,430	GCID 20110884 approval to establish the Juvenile Supervision Fund \$141,430.
Investment Income	-	31	31	GCID 20110884 approval to establish the Juvenile Supervision Fund (Interest /Dividend) \$31.
<i>Subtotal</i>			141,461	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Corrections Inmate Fund 085				
Charges for Services	69,380	63,880	(5,500)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$5,500).
Miscellaneous	4,500	4,600	100	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$100.
Use of Fund Balance	65,942	70,329	4,387	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$5,908.
<i>Subtotal</i>			(1,013)	
Crime Victims Assistance Fund 075				
Fine and Forfeitures	922,029	921,052	(977)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Fines and Forfeitures (\$977).
Use of Fund Balance	317,545	365,661	48,116	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$8,381) and GCID 20110268 reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,520). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$54,628. GCID 20111061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the form of holiday pay for Nov 25th & Dec 23rd \$4,389.
<i>Subtotal</i>			47,139	
District Attorney Federal Asset Sharing Fund 080				
Investment Income	200	550	350	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$350.
Use of Fund Balance	27,300	19,450	(7,850)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance (\$7,850).
<i>Subtotal</i>			(7,500)	
Police Special Justice Fund 070				
Investment Income	-	3,300	3,300	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$3,300.
Miscellaneous	-	500	500	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$500.
Use of Fund Balance	1,295,313	3,615,816	2,320,503	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$2,320,503.
<i>Subtotal</i>			2,324,303	
Police Special Treasury Fund 071				
Other Financing Sources	-	265,145	265,145	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$265,145.
Police Special State Fund 072				
Other Financing Sources	-	2,843,128	2,843,128	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$2,843,128.
Sheriff Special Justice Fund 065				
Miscellaneous	-	100,000	100,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$100,000.
Use of Fund Balance	499,178	1,325,626	826,448	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$826,448.
<i>Subtotal</i>			926,448	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Sheriff Special Treasury Fund 066				
Investment Income	-	330	330	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$330.
Other Financing Sources	-	961,665	961,665	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$961,665.
<i>Subtotal</i>			961,995	
Sheriff Special State Fund 067				
Investment Income	-	50	50	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$50.
Other Financing Sources	-	169,380	169,380	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$169,380.
<i>Subtotal</i>			169,430	
E-911 Fund 095				
Investment Income	33,583	198,583	165,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$165,000.
Use of Fund Balance	113,669	1,399,513	1,285,844	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$40,663) and GCID 20110268 reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$11,866). GCID 20110242 approval to execute 90 day vacancy (\$199,819). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$739,987. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session \$798,205.
<i>Subtotal</i>			1,450,844	
Stadium Fund 055				
Use of Fund Balance	49,086	76,848	27,762	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$37,510.
Tourism Fund 050				
Taxes	5,722,277	6,139,358	417,081	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes \$417,081.
Investment Income	-	800	800	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$800.
Other Financing Sources	4,834,167	4,852,444	18,277	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$18,277.
<i>Subtotal</i>			436,158	
Tourism Sustainability Fund 051				
Investment Income	9,733	1,495	(8,238)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income (\$8,238).
Use of Fund Balance	4,824,434	4,842,711	18,277	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$18,277.
<i>Subtotal</i>			10,039	
Tree Bank Fund 040				
Use of Fund Balance	14,682	16,610	1,928	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,928.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Airport Operating Fund 520				
Charges for Services	140,000	110,000	(30,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$30,000).
Investment Income	-	105	105	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$105.
Use of Net Assets	-	134,114	134,114	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$12,829. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$132,155. GCID 20110242 approval to execute 90 day vacancy (\$10,870).
<i>Subtotal</i>			104,219	
Local Transit Operating Fund 515				
Charges for Services	4,525,746	3,593,475	(932,271)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$932,271).
Investment Income	350	1,900	1,550	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$1,550.
Miscellaneous	258,000	505,780	247,780	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$247,780.
Other Financing Sources	2,989,406	2,727,030	(262,376)	GCID 20110242 approval to execute 90 day vacancy (\$11,015). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$4,026). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$397,983). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
Use of Net Assets	2,750,454	2,967,186	216,732	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$2. GCID 20110451 approval to execute voluntary department budget reductions in the amount of \$397,983. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$181,253).
<i>Subtotal</i>			(728,585)	
Solid Waste Operating Fund 595				
Charges for Services	39,164,656	39,227,965	63,309	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$63,309.
Investment Income	391,647	295,000	(96,647)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income (\$96,647).
Use of Net Assets	-	193,867	193,867	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$396,914. GCID 20110760 resolution implementing voluntary department reductions and amending the fiscal year 2011 budget by reducing appropriations within the Solid Waste Enterprise Fund in the amount of \$203,047.00.
<i>Subtotal</i>			160,529	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
StormWater Operating Fund 590				
Taxes	60,000	-	(60,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$60,000).
Charges for Services	30,400,000	30,480,000	80,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$80,000.
Miscellaneous	250	22,600	22,350	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$22,350.
Other Financing Sources	-	12,000	12,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$12,000.
<i>Subtotal</i>			54,350	
Water and Sewer Operating Fund 501				
Investment Income	30,000	41,000	11,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$11,000.
Miscellaneous	1,508,000	1,731,000	223,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$198,000. GCID 20110806 approval to grant a right of entry for Tower Consultants, Inc. \$25,000.
Other Financing Sources	150,000	-	(150,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$150,000).
<i>Subtotal</i>			84,000	
Auto Liability Fund 606				
Charges for Services	-	1,000,000	1,000,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$1,000,000.
Other Financing Sources	1,000,000	-	(1,000,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$1,000,000).
Use of Net Assets	-	56,133	56,133	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$56,133.
<i>Subtotal</i>			56,133	
Fleet Management Fund 610				
Charges for Services	5,398,110	5,413,110	15,000	GCID 20110679 approval to execute a Warranty Service Station Agreement with General Motors (GM) authorizing Fleet management to perform warranty repairs on GM products and seek reimbursement from GM for services provided \$15,000.
Investment Income	-	500	500	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$500.
Miscellaneous	356,000	237,087	(118,913)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous (\$118,913).
Use of Net Assets	496,012	1,109,221	613,209	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$14,001). GCID 20110385 approval to execute voluntary department reduction (\$1,000). GCID 20110242 approval to execute 90 day vacancy (\$24,715). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$439,587). GCID 20110489 approval to execute disposal of fixed assets associated with the old DOT paint shop \$15,000. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,149,138. GCID 20110679 approval to execute a Warranty Service Station Agreement with General Motors (GM) authorizing Fleet management to perform warranty repairs on GM products and seek reimbursement from GM for services provided (\$40,421).
<i>Subtotal</i>			509,796	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Group Self-Insurance Fund 605				
Charges for Services	42,228,187	37,415,738	(4,812,449)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$4,812,449).
Miscellaneous	-	25,800	25,800	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$25,800.
Use of Net Assets	13,521,203	3,384,763	(10,136,440)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$10,375,243). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$243,759.
<i>Subtotal</i>			(14,923,089)	
Risk Management Fund 602				
Charges for Services	-	3,101,936	3,101,936	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$3,101,936.
Investment Income	18,697	50,697	32,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$32,000.
Miscellaneous	-	5,600	5,600	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$5,600.
Other Financing Sources	5,101,936	-	(5,101,936)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,000). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$3,101,936).
Use of Net Assets	1,978,785	4,615,450	2,636,665	GCID 20110242 approval to execute 90 day vacancy (\$32,702), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,999,218, and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,426). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$37,600). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$710,175.
<i>Subtotal</i>			674,265	
Vehicle Replacement Fund 611				
Use of Net Assets	21,000,000	23,536,791	2,536,791	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$2,536,791.
Workers' Compensation Fund 604				
Charges for Services	2,851,706	1,851,706	(1,000,000)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,000,000).
Use of Net Assets	1,863,246	2,877,033	1,013,787	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,000,000. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$3,303. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$10,484.
<i>Subtotal</i>			13,787	
Total Revenue Budget Adjustments			\$ (10,563,304)	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
General Fund 001				
County Administrator	\$ 4,721,336	\$ 4,063,045	\$ (658,291)	GCID 20110242 approval to execute 90 day vacancy (\$105,923). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$40,888). GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$28,158). Added contribution to DB pension (\$483,322).
Law	907,955	1,787,549	879,594	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,552), GCID 20110263 execute eliminating compensation in the form of holiday pay (\$7,981), GCID 20110259 approval to execute voluntary department reduction (\$471), and GCID 20110385 approval to execute voluntary department reduction (\$175). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$992,354. GCID 20110242 approval to execute 90 day vacancy (\$5,365). Added contribution to DB pension (\$96,216).
Financial Services	12,595,137	12,115,784	(479,353)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$49,065), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$77,468), GCID 20110259 approval to execute voluntary department reduction (\$11,000), and GCID 20110242 approval to execute 90 day vacancy (\$171,118). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$776,121. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session (\$2,900). GCID 20110643 approval to execute transfer for two intern positions for the Couty Administrator's Office & Information Technology Services Department (\$12,918). Added contribution to DB pension (\$931,005).
Human Resources	2,853,299	2,573,002	(280,297)	GCID 20110242 approval to execute 90 day vacancy (\$92,386), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$6,323), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$23,341) and GCID 20110259 approval to execute voluntary department reduction (\$29,000). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$55,682. GCID 20110643 approval to execute transfer for two intern positions for the Couty Administrator's Office & Information Technology Services Department \$12,918. GCID 20110674 approval to execute resolution establishing the Gwinnett Volunteer Program \$19,300. Added contribution to DB pension (\$217,147).
Information Technology	24,494,446	21,505,931	(2,988,515)	GCID 20110242 approval to execute 90 day vacancy (\$286,985). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$34,060), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$109,725) and GCID 20110259 approval to execute voluntary department reduction (\$283,000). GCID 20110242 approval to execute 90 day vacancy (\$120,597). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$526,914. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session (\$835,066). Added contribution to DB pension (\$1,845,996).
Tax Commissioner	9,046,710	8,469,756	(576,954)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$30,899) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$61,038). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$60,655. Added contribution to DB pension (\$545,672).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Support Services	8,107,975	7,954,617	(153,358)	GCID 20110275 approval to execute accepting funds from Clerk of Court imaging account \$11,000. GCID 20110242 approval to execute 90 day vacancy (\$202,927). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$54,438) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$42,326). GCID 20110385 approval to execute voluntary department reduction (\$42,285). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$363,778. Added contribution to DB pension (\$186,160).
Transportation	14,895,624	12,997,503	(1,898,121)	GCID 20110242 approval to execute 90 day vacancy (\$153,983), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$328,311) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$82,160). GCID 20110385 approval to execute voluntary department reduction (\$166,470). GCID 20110674 approval to execute resolution establishing the Gwinnett Volunteer Program (\$39,713). Added contribution to DB pension (\$1,127,484).
Planning & Development	7,100,252	6,027,393	(1,072,859)	GCID 20110242 approval to execute 90 day vacancy (\$69,423), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$66,630), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$56,461) and GCID 120110259 approval to execute voluntary department reduction (\$2,500). GCID 20110242 approval to execute 90 day vacancy (\$37,818). Added contribution to DB pension (\$840,027).
Probation	7,820	7,789	(31)	Added contribution to DB pension (\$31).
Police Services	83,906,051	76,740,669	(7,165,382)	\$6,663 transferred from non-departmental, see non-departmental transfer schedule report. GCID 20110242 approval to execute 90 day vacancy (\$2,016,161), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,080), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$494,426) and GCID 120110259 approval to execute voluntary department reduction (\$377,878). GCID 20110385 approval to execute voluntary department reduction (\$126,639). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County (\$405,000). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures (\$20,006). Added contribution to DB pension (\$1,731,855).
Corrections	12,616,564	11,417,445	(1,199,119)	\$223,094 transferred from non-departmental, see non-departmental transfer schedule report. GCID 20110242 approval to execute 90 day vacancy (\$199,842). GCID 201100259 approval to execute voluntary department reduction (\$120,195), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$72,858) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$78,401). Added contribution to DB pension (\$950,917).
Fire & Emergency Services	76,167,441	70,539,439	(5,628,002)	GCID 20110242 approval to execute 90 day vacancy (\$1,410,155), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$358,955) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$432,972). GCID 20110385 approval to execute voluntary department reduction (\$721,599). GCID 20110242 approval to execute 90 day vacancy (\$112,931). GCID 20110659 approval to accept a donation from Colonial Pipeline in the amount of \$1,000. Added contribution to DB pension (\$2,592,390).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Community Services	3,778,581	3,483,333	(295,248)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$25,974), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$26,575) and GCID 20110259 approval to execute voluntary department reduction (\$50,823). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County (\$59,650). GCID 20110608 approval to accept a donation from the non-profit organization, Friends of Gwinnett County Senior Services (FRIENDS) \$65,625. GCID 20110242 approval to execute 90 day vacancy (\$22,145). Added contribution to DB pension (\$175,706).
Library In-House Services	812,163	811,891	(272)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$272).
Mental Health	384,149	768,297	384,148	GCID 20110454 approval to increase Community Services Subsidy - GRN Mental Health \$384,148.
Community Services - Elections	3,365,652	2,186,349	(1,179,303)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$6,546) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,769). GCID 20110385 approval to execute voluntary department reduction (\$405,000). GCID 20110242 approval to execute 90 day vacancy (\$14,407). Added contribution to DB pension (\$749,581).
Juvenile Court	4,958,431	5,702,467	744,036	\$1,000,085 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$41,755) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$12,137). Added contribution to DB pension (\$202,157).
Sheriff	66,696,547	65,535,903	(1,160,644)	\$1,440,440 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$415,432) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$751,726). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$62,471). Added contribution to DB pension (\$1,371,455).
Immigration Customs Enforcement	1,417,133	1,305,005	(112,128)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$9,164) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,226). Added contribution to DB pension (\$99,738).
Clerk of Court	9,114,299	8,487,962	(626,337)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$60,050) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$21,061). Added contribution to DB pension (\$545,226).
Judiciary	11,466,944	17,604,996	6,138,052	\$6,644,500 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$80,481) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$17,431). GCID 20111061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the form of holiday pay for Nov 25th & Dec 23rd \$30,000. Added contribution to DB pension (\$438,536).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Recorder's Court	1,176,754	1,294,357	117,603	\$158,100 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,894) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,640). Added contribution to DB pension (\$33,963).
Probate Court	1,586,912	1,586,810	(102)	\$57,550 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$12,676) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,827). Added contribution to DB pension (\$41,149).
District Attorney	7,904,041	7,712,319	(191,722)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$74,918) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$43,170). Added contribution to DB pension (\$73,634).
Solicitor General	3,787,718	3,166,657	(621,061)	\$18,285 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$28,808) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$19,126). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budget by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures (\$49,257). Added contribution to DB pension (\$542,155).
Clerk of Recorder's Court	1,206,481	1,102,332	(104,149)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$8,292) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,145). Added contribution to DB pension (\$92,712).
Compensation Reserve	4,000,000	-	(4,000,000)	See General Fund Non-departmental Budget Transfers Schedule for detail. Added contribution to DB pension (\$3,845,215).
Contingency	4,000,000	-	(4,000,000)	See General Fund Non-departmental Budget Transfers Schedule for detail. Added contribution to DB pension (\$3,912,888).
Contribution to Capital	16,721,886	921,886	(15,800,000)	GCID 20110454 approval to execute amending the Capital Improvement Plan by eliminating the subsidized building project. Highlights of the amendments includes; decreasing the General Fund Contribution to Capital by (\$15,800,000).
Contribution to Transit	2,989,406	2,727,030	(262,376)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,925) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,011). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$397,983). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
Grant Match	300,000	-	(300,000)	Added contribution to DB pension (\$300,000).
Inmate Housing Reserve	100,000	-	(100,000)	Added contribution to DB pension (\$100,000).
Inmate Medical Reserve	2,500,000	-	(2,500,000)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,670,197). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budget by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures (\$400,000). Added contribution to DB pension (\$429,803).
Judicial Reserve	200,000	-	(200,000)	Added contribution to DB pension (\$200,000).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Medical Examiner	946,334	1,033,446	87,112	See General Fund Non-departmental Budget Transfers Schedule for detail.
Other Miscellaneous	1,160,882	189,941	(970,941)	Added contribution to DB pension (\$970,941).
Operational Efficiency Reserve	275,000	-	(275,000)	Added contribution to DB pension (\$275,000).
Other Post Employee Benefit Reserve	6,000,000	6,106,973	106,973	GCID 20110242 approval to execute 90 day vacancy \$79,202, and GCID 20110385 approval to execute voluntary department reduction \$19,550. GCID 20110242 approval to execute 90 day vacancy \$8,221.
Pauper Burials	84,000	79,200	(4,800)	GCID 2011061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the form of holiday pay for Nov 25th & Dec 23rd \$25,000. Added contribution to DB pension (\$29,800).
Fuel/Parts Reserve	250,000	-	(250,000)	Added contribution to DB pension (\$250,000).
Indigent Defense Reserve	5,980,541	-	(5,980,541)	See General Fund Non-departmental Budget Transfers Schedule for detail. Added contribution to DB pension (\$704,441).
Court Reporters Reserve	1,904,696	-	(1,904,696)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,955,385). GCID 2011061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the form of holiday pay for Nov 25th & Dec 23rd \$150,000. Added contribution to DB pension (\$99,311).
Court Interpreters Reserve	557,537	-	(557,537)	See General Fund Non-departmental Budget Transfers Schedule for detail. Added contribution to DB pension (\$65,287).
Other Governmental Agencies	-	372,136	372,136	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County \$372,136.
Accrued Liabilities	-	27,096,920	27,096,920	Added contribution to DB pension (\$27,096,920).
Contribution to Fund Balance	-	2,834,675	2,834,675	GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budget by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures \$123,217. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$3,104). GCID 20110674 approval to execute resolution establishing the Gwinnett Volunteer Program \$20,413. GCID 20110242 approval to execute 90 day vacancy \$1,390,561. GCID 20110714 adopt a resolution to amend Code of Ordinances of Gwinnett County, Chapter 18, Occupation Tax and Business Regulation by repealing Article XII \$6,008. GCID 20110843 to accept a check that represents the full distribution of the Georgia Trauma Commission's \$30,268. GCID 20110776 a resolution to modify portions of the Gwinnett County land development and other services fee schedule previously approved \$19,300. GCID 20110716 approval to execute an Amendment to the Annual Registration of Telecommunications Tower \$4,000. GCID 20110717 approval to execute an Amendment to the Annual Registration of Oversized Signs \$4,500. GCID 2011061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the form of holiday pay for Nov 25th & Dec 23rd \$1,234,512. GCID 20110961 execute a new ground lease agreement between Gwinnett County and Associated credit Union \$2,500. GCID 20111054 approval to execute to delegate authority to the Chief of Police, to execute on behalf of the County, this agreement and all other related documents with the Organized Crime Drug Enforcement Task Force (OCDETF) \$2,500.
Subtotal			(24,735,890)	
2002 General Obligation Refunding Bond Debt Service Fund 950				
Debt Service	8,776,881	8,775,873	(1,008)	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,920,803. Moved budget to Other Financing Use due to closing of the fund (\$7,921,811).
Other Financing Use	-	7,921,811	7,921,811	Moved budget from Debt Service due to closing of the fund \$7,921,811.
Subtotal			7,920,803	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
2003 General Obligation Bond Debt Service Fund 951				
Contribution to Fund Balance	698,419	8,641,822	7,943,403	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$21,593. GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,921,810.
Recreation Fund 105				
Community Services	29,615,665	28,513,377	(1,102,288)	GCID 20110242 approval to execute 90 day vacancy (\$268,504). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$318,528). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$49,912. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$684,832. Additional contribution to OPEB (\$1,250,000).
Non-Departmental: Accrued Liabilities	-	1,250,000	1,250,000	Additional contribution to OPEB \$1,250,000.
Contribution to Fund Balance	666,660	677,616	10,956	GCID 20110242 approval to execute 90 day vacancy \$268,504. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$318,528. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$100,741. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$684,832). GCID 20110565 approval to execute temporary construction easement and permanent sanitary sewer easement on County owned property (Tax Parcel 4345 038) to the Gwinnett County Water and Sewer Authority for the Norris Lake Pump Station Force Main Project \$8,015.
<i>Subtotal</i>			158,668	
Speed Hump Fund 003				
Transportation	46,814	55,847	9,033	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$9,033.
Contribution to Fund Balance	68,279	59,454	(8,825)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$208. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$9,033).
<i>Subtotal</i>			208	
Street Lighting Fund 002				
Transportation	6,871,716	6,881,757	10,041	GCID 20110187 approval to incorporate Spalding Ferry Subdivision into the Gwinnett County Street Lighting District \$205, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$11,558). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$16,574. GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$5,394.
Juvenile Court Supervision Fund 030				
Juvenile Court	-	22,800	22,800	GCID 20110884 approval to establish the Juvenile Supervision Fund \$22,800.
Contribution to Fund Balance	-	118,661	118,661	GCID 20110884 approval to establish the Juvenile Supervision Fund \$118,661.
<i>Subtotal</i>			141,461	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Corrections Inmate Fund 085				
Correction	139,882	138,869	(1,013)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$508.
Crime Victims Assistance Fund 075				
District Attorney	434,909	487,648	52,739	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,389) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$912). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$53,651. GCID 20111061 resolution amending the fiscal year 2011 budget to reflect the restoration of compensation in the form of holiday pay for Nov 25th & Dec 23rd \$4,389.
Solicitor General	743,228	737,628	(5,600)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,992) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,608).
<i>Subtotal</i>			47,139	
District Attorney Federal Asset Sharing Fund 080				
District Attorney	182,500	175,000	(7,500)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$7,500).
Police Special Justice Fund 070				
Police Special Investigation Operations	2,295,313	4,619,616	2,324,303	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,324,303.
Police Special Treasury Fund 071				
Police Services	-	98,000	98,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$98,000.
Contribution to Fund Balance	-	167,145	167,145	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$167,145.
<i>Subtotal</i>			265,145	
Police Special State Fund 072				
Police Services	-	763,266	763,266	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$763,266.
Contribution to Fund Balance	-	2,079,862	2,079,862	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,079,862.
<i>Subtotal</i>			2,843,128	
Sheriff Special Justice Fund 065				
Sheriff Special Operations	700,000	1,626,448	926,448	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$926,448.
Sheriff Special Treasury Fund 066				
Sheriff Special Operations	-	961,995	961,995	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$961,995.
Sheriff Special State Fund 067				
Sheriff Special Operations	-	169,430	169,430	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$169,430.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
E-911 Fund 095				
Police Services	11,727,252	13,178,096	1,450,844	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$72,247) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund(\$11,866). GCID 20110242 approval to execute 90 day vacancy (\$188,084). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$867,969. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures \$855,072.
Working Capital Reserve	-	-	-	GCID 20110242 approval to execute 90 day vacancy (\$13,534). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$141,516. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$127,982).
<i>Subtotal</i>			1,450,844	
Stadium Fund 055				
Stadium Debt	2,158,476	2,186,238	27,762	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$37,510.
Tourism Fund 050				
Tourism	5,629,459	6,210,157	580,698	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$465,985. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$114,713.
Contribution to Fund Balance	4,927,461	4,782,921	(144,540)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$29,827). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$114,713).
<i>Subtotal</i>			436,158	
Tourism Sustainability Fund 051				
Other Financing Use	4,834,167	4,844,206	10,039	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$10,039.
Tree Bank Fund 040				
Planning and Development	36,692	38,620	1,928	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,928.
Airport Operating Fund 520				
Transportation	845,584	930,469	84,885	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,541) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$10,731). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,872. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$132,155. GCID 20110242 approval to execute 90 day vacancy (\$10,870). Additional contribution to OPEB (\$25,000).
Non-Departmental: Accrued Liabilities	-	25,000	25,000	Additional contribution to OPEB \$25,000.
Working Capital Reserve	5,666	-	(5,666)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay \$3,541 and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$10,731. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$19,938).
<i>Subtotal</i>			104,219	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Local Transit Operating Fund 515				
Financial Services	72,616	71,693	(923)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$742) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181).
Transportation	10,451,340	9,723,678	(727,662)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,183) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$828). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110242 approval to execute 90 day vacancy (\$864,194). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
<i>Subtotal</i>			(728,585)	
Solid Waste Operating Fund 595				
Financial Services	39,570,372	39,850,039	279,667	GCID 20110242 approval to execute 90 day vacancy (\$29,443). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$27,115). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$539,272. Transferred to Working Capital Reserve (\$203,047).
Working Capital Reserve	119,138	-	(119,138)	GCID 20110242 approval to execute 90 day vacancy \$29,443. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$27,115. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$33,338). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$142,358). Transferred to Working Capital Reserve \$203,047. GCID 20110760 resolution implementing voluntary department reductions and amending the fiscal year 2011 budget by reducing appropriations within the Solid Waste Enterprise Fund in the amount of \$203,047.00.
<i>Subtotal</i>			160,529	
Stormwater Operating Fund 590				
Support Services	145,235	145,035	(200)	GCID 20110385 approval to execute voluntary department reduction (\$200).
Planning & Development	295,802	295,160	(642)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$642).
Water Resources	28,683,037	27,971,603	(711,434)	GCID 20110242 approval to execute 90 day vacancy (\$262,415). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$150,981. Additional contribution to OPEB (\$600,000.)
Non-Departmental: Accrued Liabilities	-	600,000	600,000	Additional contribution to OPEB \$600,000.
Working Capital Reserve	1,346,176	1,512,802	166,626	GCID 20110385 approval to execute voluntary department reduction \$200, GCID 20110242 approval to execute 90 day vacancy \$262,415, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$642. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$54,350. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$150,981).
<i>Subtotal</i>			54,350	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Water and Sewer Operating Fund 501				
Support Services	166,150	149,016	(17,134)	GCID 20110385 approval to execute voluntary department reduction (\$500). GCID 20110242 approval to execute 90 day vacancy (\$14,623). OPEB budget correction (\$2,011).
Water Resources	263,793,027	255,590,535	(8,202,492)	GCID 20110242 approval to execute 90 day vacancy (\$1,012,997), and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,454,982). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$265,487. Additional contribution to OPEB (\$6,000,000).
Information Technology	345,484	6,047	(339,437)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$336,334). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$3,103).
Non-Departmental: Accrued Liabilities	-	6,000,000	6,000,000	Additional contribution to OPEB \$6,000,000.
Working Capital Reserve	145,450	2,788,513	2,643,063	GCID 20110385 approval to execute voluntary department reduction \$500, GCID 20110242 approval to execute 90 day vacancy \$1,027,620. and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,454,982. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$59,000. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$73,950. GCID 20110806 approval to grant a right of entry for Tower Consultants, Inc. \$25,000. OPEB budget correction \$2,011.
<i>Subtotal</i>			84,000	
Auto Liability Fund 606				
Financial Services	1,000,000	1,056,944	56,944	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$56,944.
Working Capital Reserve	811	-	(811)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$811).
<i>Subtotal</i>			56,133	
Fleet Management Fund 610				
Support Services	6,250,122	6,759,918	509,796	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$15,001). GCID 20110242 approval to execute 90 day vacancy (\$35,136). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$558,000). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,149,138.
Group Self-Insurance Fund 605				
Human Resources	55,855,390	\$40,932,301	(14,923,089)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$15,161,892). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$243,759.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - December	Difference (Amount Transferred)	Description
Risk Management Fund 602				
Law	153,076	641	(152,435)	GCID 20110242 approval to execute 90 day vacancy (\$33,395), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$597) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$364). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$118,079).
Financial Services	6,816,450	7,720,471	904,021	GCID 20110242 approval to execute 90 day vacancy \$693, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$1,829) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$418). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$77,321. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$828,254.
Human Resources	129,892	52,571	(77,321)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$77,321).
<i>Subtotal</i>			674,265	
Vehicle Replacement Fund 611				
Support Services	21,000,000	23,536,791	2,536,791	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,536,791.
Fund 604				
Human Resources	4,733,579	4,747,366	13,787	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$3,303. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$10,484.
Total Appropriation Budget Adjustments			\$ (10,563,304)	

12/12/11 through 1/11/12
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL031-11	Property for Sale by Sealed Bid to Highest Responsible Bidder SR 324 at Hog Mountain Road	DOSS	Revenue	\$327,800.00	1/25/2012
BL090-11	Maintenance and Repair of Emergency Generators on an Annual Contract	Various	001 General Fund 501 Water & Sewer Operating Fund 610 Fleet Management Fund	\$130,500.00	10/27/2011
BL092-11	Property for Sale by Sealed Bid to Highest Responsible Bidder – 705 Alcovy Forest Drive	DOSS	Revenue	\$89,100.00	2/2/2012
BL106-11	Crooked Creek WRF Improvements	DWR	504 Water & Sewer R & E Fund	\$8,000,000.00	11/22/2011
BL108-11	Purchase Handheld Devices, All-In-One Electronic Citation Devices, Printers and all Accessories used for issuing Electronic Citations on an Annual Contract	ITS	318 2009 SPLOST Fund	\$1,800,000.00	10/12/2011
BL111-11	Purchase of Traffic Signal Electrical Equipment, Material, and Line Hardware on an Annual Contract	DOT	001 General Fund 303 General Govt Capital Project Fund 316 2001 SPLOST	\$520,000.00	10/14/2011
BL116-11	Purchase of OEM Toner and Inkjet Cartridges on an Annual Contract	DOFS	Various	\$150,000.00	10/13/2011
BL123-11	Purchase of a 40 passenger Prisoner Transport Bus	DOSS	305 Capital Vehicles and Fleet Equipment	\$240,000.00	11/21/2011
BL126-11	Purchase & Installation of Guardrail and Fencing on an Annual Contract	DOT	300 Capital Project Fund	\$120,000.00	11/10/2011
BL128-11	Purchase of Remanufactured Toner and Inkjet Cartridges on an Annual Contract	DOFS	Various	\$100,000.00	10/31/2011

*Subject to appropriation of funds.

12/12/11 through 1/11/12
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL130-11	Full Inspection, Testing, Maintenance, Repair, and Installation Services of Fire Alarm Systems at Various County Buildings on an Annual Contract	DOSS	001 General Fund	\$170,000.00	11/10/2011
BL132-11	Purchase of Traffic Control Signs, Street Name Signs and U-Channel Posts on an Annual Contract	DOT	001 General Fund	\$100,000.00	11/09/2011
BL133-11	Gwinnett County Fire Station Kitchen Cabinets Renovation	Fire	300 & 304 Capital Project Fund	\$170,000.00	11/22/2011
BL135-11	DWR Facility Demolition	DWR	504 Water & Sewer R & E Fund	\$4,000,000.00	12/8/2011
BL136-11	Sell of Seized Firearms	Police	001 General Fund	Revenue - amount TBD	1/13/2012
BL139-11	Pump Station Generators- Phase I	DWR	504 Water & Sewer R & E Fund	\$325,000.00	12/20/2011
BL141-11	Purchase of Pebble Quick Lime and Bulk Hydrated Lime on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$300,000.00	12/7/2011
BL142-11	Replacement of Water Meters 2" and Smaller on an Annual Contract	DWR	501 Water and Sewer Operating Fund 504 Water and Sewer R & E Fund	\$300,000.00	12/19/2011
BL143-11	Valve Location, Adjustment and Rehabilitation on an Annual Contract	DWR	504 Water & Sewer Renewal & Extension Fund	\$2,600,000.00	1/9/2012
BL001-12	Bogan Aquatic Center Renovation	DOCS	317 2005 SPLOST Fund	\$3,000,000.00	1/12/2012

*Subject to appropriation of funds.

12/12/11 through 1/11/12
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL002-12	Cruse Road (Sweetwater Middle School) School Safety Improvements, Cruse Road (Sweetwater Creek) Bridge Improvement, and Cruse Road (James Road - Club Drive) Pedestrian Safety Project	DOT	318 2009 SPLOST Fund	\$2,473,643.00	1/5/2012
BL003-12	Gwinnett County Public Safety Communications Tower UPS Upgrades	DOSS	317 2005 SPLOST Fund	\$210,000.00	1/26/2012
BL004-12	Property for Sale by Sealed Bid to Highest Responsible Bidder 3201 Cross Road and 3267 SR 324 (Gravel Springs Road)	DOSS	Revenue	\$114,150.00	1/5/2012
BL005-12	Old Norcross Tucker Road (South Norcross Tucker Road - County Line) Pedestrian Safety and Old Norcross Tucker Road (South Norcross Tucker Road - DeKalb County Line) Road Safety and Alignment Projects	DOT	318 2009 SPLOST Fund	\$1,871,341.00	1/19/2012
BL006-12	Johnson Road (Riverside E.S. - Suwanee Dam Road) Pedestrian Safety Project	DOT	318 2009 SPLOST Fund	\$204,902.00	1/26/2012
BL007-12	Purchase and Installation of Custom Park Signs on an Annual Contract	DOCS	105 Recreation Fund		1/23/2012
BL008-12	Old Norcross Stream Restoration and Wetland Mitigation Bank project	DWR	504 Water & Sewer Renewal & Extension Fund	\$1,000,000.00	1/31/2012
BL009-12	Pleasant Hill Road (Venture Drive - Satellite Blvd.), Satellite Blvd. Streetscape (Gwinnett County Transit Center to Tandy Key), Pleasant Hill Road North Streetscapes (Breckinridge Blvd. - Club Drive) Pedestrian Improvement Projects	DOT	317 2005 SPLOST Fund	\$2,264,759.61	1/26/2012

*Subject to appropriation of funds.

12/12/11 through 1/11/12
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL010-12	Purchase of Groceries on an Annual Contract	DOCS, Sheriff, Corrections	001 General Fund and Various Grant Sources (DOCS)	\$2,495,029.00	TBD
BL011-12	Property for Sale by Sealed Bid to Highest Responsible Bidder 3929 Woodward Mill Road	DOSS	Revenue	\$138,000.00	1/19/2012
BL012-12	Mowing and Trimming of Landscaped Roadsides and Along Public Sidewalks on an Annual Contract	DOT	001 General Fund	\$216,000.00	1/31/2012
BL013-12	Purchase of Janitorial Supplies on an Annual Contract	Corrections, Sheriff, Police, DWR, DOCS, DOSS, Fire	TBD	\$261,591.76	TBD
BL014-12	Purchase of Hot Asphaltic Patch Mix on an Annual Contract	DOT	001 General Fund	\$275,000.00	1/30/2012
BL015-12	Provide, Install, Mark, Repair, and Remove Speed Humps on an Annual Contract	DOT	003 Speed Hump Program Fund	\$117,000.00	2/7/2012
BL016-12	Purchase of Fire Hydrants and Fire Hydrant Repair Parts on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$135,000.00	1/27/2012
BL017-12	Purchase of Semi-Ruggedized and Fully Ruggedized Notebook Computers	ITS	318 2009 SPLOST Fund	\$2,600,000.00	1/26/2012
RP012-11	Purchase and Installation of System Migration and Disaster Recovery	ITS	300 Information Tech Capital Project Fund	\$250,000.00	On Hold
RP019-11	Provision of Fixed Mount Ruggedized Cellular Modems and Antennas	ITS	300 Information Tech Capital Project Fund	\$950,000.00	10/31/2011
RP022-11	Water Production Facilities Standby Generator Project	DWR	504 Water & Sewer R & E Fund	\$13,900.00	11/30/2011

*Subject to appropriation of funds.

12/12/11 through 1/11/12
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
RP029-11	Computer Aid Dispatch (CAD)/Automatic Vehicle Location (AVL) and Video Security Systems for Gwinnett County's Public Transit System.	DOT	516 Local Transit R&E Fund 516G Local Transit R&E Grants External	\$4,863,000.00	10/28/2011
RP031-11	Purchase of Squad Support Vehicles on an Annual Contract	Fire	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$650,000.00	9/28/2011
RP032-11	Norris Lake Pump Station and Force Main	DWR	504 Water & Sewer R & E Fund	\$8,000,000.00	11/17/2011
RP033-11	Revenue Discovery and Revenue Audit Program	P&D	001 General Fund	\$200,000.00	On Hold
RP038-11	Purchase of Triple Combination Rescue Style Pumpers on an Annual Contract	Fire	317 2005 SPLOST Fund	\$480,000.00	12/19/2011
RP039-11	Gwinnett County Airport - Briscoe Field Public Private Partnership	DOT	TBD	TBD	2/8/2012
RP040-11	Provision of Desktop Computer Hardware Leasing for the Department of Information Technology Services on a Lease Agreement	ITS	TBD	\$1,500,000.00	12/16/2011
RP001-12	Provision of Landscaping Maintenance Services at Various Gwinnett County Facilities on an Annual Contract	DOSS	665 Administration Support Fund 001 General Fund	\$177,900.00	1/10/2012

*Subject to appropriation of funds.