

Gwinnett County, Georgia
Financial Status Report
for the period ended
April 30, 2011



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M E M O R A N D U M

TO: Chairman Nash
District Commissioners

FROM: Aaron J. Bovos
Deputy County Administrator/CFO

Maria B. Woods
Director of Financial Services

DATE: May 18, 2011

SUBJECT: Monthly Financial Report Period Ended – April 30, 2011

This report, which includes unaudited information for the fiscal year through April 2011, is prepared by Financial Services as a monthly summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding the status of budgeted and actual revenues and expenditures. The report includes:

- 1) Financial Summaries by Fund (Page 11)
 - 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);
 - released budget (for expenditures the net change from the previous month is due to the anticipated quarterly release; for revenues this is the same as the annual budget);
 - year to date actual revenues and expenditures (actual amounts received or expended);
 - percentage comparisons to the released budget and annual budget;
 - estimated beginning and ending fund balances (these numbers are based on budget and will be updated to reflect actual fund balances once the 2010 audit is complete and the fiscal year closed); and
 - fund balance as of the report date (does not include anticipated revenues or appropriations).
- 2) General Fund Non-departmental Budget Transfers Schedule (Page 40)
- 3) Approved Budget Allocation Exceptions Schedule (Page 41); there were no requests for budget allocation exceptions in the month of April.

- 4) Inter-fund Transfers – All Funds Schedule (Page 43)
- 5) Budget Adjustments by Fund Schedule (Page 44)
- 6) Purchasing Upcoming Solicitations Report (Page 50)

Highlights

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. Therefore, year to date interest earnings exceed expectations in most funds.

Also, please note that in order to facilitate timely monthly reporting, the month end accounting close date was moved up, and some items that typically would have been reported in April will be reflected in the following month. An example of this is the monthly utility expense interfaces which are not received from the vendor in time to post in the month services were received.

Contributions to Capital for the following special use funds, 080 (District Attorney Special Operations), 070 (Police Special Investigations), 075 (Crime Victims Assistance), and 095 (E-911), are made as expenditures are incurred. Prior to year-end, the funds will be evaluated and transfers processed as indicated. Contributions to capital for all other funds (except the General Fund) are processed monthly.

Fuel was budgeted at \$2.75 per gallon. The current price per gallon is \$3.41 for diesel and \$3.53 for unleaded. At the end of April the percentage of actual to annual budget was at 36%. Fuel usage will be monitored by each department to determine necessary adjustments within their current General Operating Expense budget.

Fund Details

FUND 001 – General Fund (Page 11)

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 derived 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 this revenue, are based upon the property tax calendar and are received in the fourth quarter.

Taxes – Insurance Premium taxes are collected by the State and paid to the County as a one-time payment in the October/November timeframe.

Intergovernmental – The sources of revenues in this category are State reimbursements for Superior Court salaries, receipts collected when real estate is sold or purchased in the county, indigent defense reimbursements, emission control rebates, and reimbursements for the law library. Year to date revenues through April are below expectations because the first

quarter emission control receipt, approximately \$125,000 was not received from the Georgia Department of Natural Resources. Typically, emission control revenues are received six to eight weeks after the quarter end.

Charges for Services – The primary sources of revenues for this category are judicial fees, ambulance billing, and commission charges for the billing and collection of the ad valorem taxes. Revenue through April is below expectations. The revenues for tax commission charges are based upon the property tax calendar and are received in the fourth quarter. In addition, Emergency Medical Services (EMS) transport revenue has not seen the full impact of the fee increase that was effective on February 1, 2011. This is due to the 90-120 day average collection cycle for EMS billing.

Fines and Forfeitures – The primary sources of revenues in this category are derived from collections through assessed fines by public safety sources or assessments via fines and/or forfeitures through the judicial system. Revenue reporting is primarily one month in arrears. Year to date revenue through April is slightly under what was collected in this same period in 2010. In 2010, this revenue collection was 28%, while revenue collection in 2011 is 24%. This is the result of a decrease in the number of Gwinnett County Police Department citations that relate to radar enforcement. The Sheriff's Department is now conducting radar enforcement operations, which is partially offsetting this deficit.

Contributions and Donations – The primary sources of revenue for this category are contributions from private sources. Major donations, thus far, are mainly for Community Services.

Miscellaneous – This revenue source includes Board of Education special election revenue. This year's special election is to be held in November. In addition, the Sheriff's Department generally receives their phone commission two months in arrears, but they did not receive commissions for February and March until early May.

Other Financing Sources – The primary sources of this revenue are operating transfers and proceeds from capital asset disposals. The large increase in revenue for the period is primarily due to the transfer of real estate rights to the Georgia Department of Transportation for the State Road 316 project (GCID 20110132). Georgia DOT has proposed a total compensation of \$302,590 for these rights.

Appropriations

Financial Services - Expenditures are expected to increase through the second and third quarters as a large portion is related to costs associated with the timing of commercial and residential data collection and property tax appeal assistance.

Information Technology – The prepayments of office equipment, telephone maintenance, license support, and public safety hardware place expenditures above the straight average monthly expectation. Expenditures are in line with historical trends.

Probation – The expenditures for the department are high YTD due to advance purchases of supplies.

Community Services Subsidies – Agencies are paid quarterly except for Forestry, which is paid with a one-time annual payment. Library in-house services expenditures are lower than anticipated as repair and maintenance expenditures are incurred as needed.

Juvenile Court – Year to date expenditures are above average due to the payment of interpreter, court reporter, and indigent defense expenditures. The amount needed to cover these payments is transferred from non-departmental reserves.

Judiciary – Year to date expenditures are above average due to the payment of interpreter, court reporter, and indigent defense expenditures. The amount needed to cover these payments is transferred from non-departmental reserves.

Recorder's Court - Year to date expenditures are above average due to transfers from non-departmental account reserves for interpreter and indigent defense expenditures. The amount needed to cover these payments is transferred from non-departmental reserves.

Non-Departmental

Gwinnett Hospital Authority – The 2011 contract payment was made in February.

Medical Examiner – Total annual amounts per contract have been reserved in the system, but payments will be processed monthly. Budget was moved from contingency to the Medical Examiner per GCID 20110063 which awarded a multi-year contract to the sole proposer, Forensic Pathology Services, P.C. for a contract price increase.

Other Miscellaneous – The primary expenditures in this category are for legal Professional Services, which occur on an as needed basis.

Partnership Gwinnett – Expenditures are incurred quarterly pending a signed agreement. First and second quarter payments are expected to be paid during the second quarter.

FUND 950 – 2002 General Obligation Refunding Bond Debt Service Fund (Page 13)

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. Agenda item GCID 20110226 was approved directing the closing of the 2002 General Obligation Refunding Bond Fund and authorizing the Chief Financial Officer to amend the 2011 budget as necessary to complete an inter-fund transfer of the remaining assets to the 2003 General Obligation Bond Fund.

The estimated fund balance for this fund shows a negative amount as of the end of April. However, once 2010 is closed and the actual fund balance number is included, this will change to a positive number. After reconciliation, when this fund is closed, the fund balance will be zero.

FUND 951 – General Obligation Debt (Detention Center) (Page 14)

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 based upon property taxes collected in the fourth quarter.

The debt service payments are made in January and July. The January payment was for principal and interest. There will be another interest only payment in July.

FUND 105 – Recreation Fund (Page 15)

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.

The majority of revenues for this fund are based upon the property taxes collected in the fourth quarter and seasonal program revenues. Intergovernmental revenues relate to real estate transactions which are not consistent month to month. Miscellaneous revenues are primarily derived from facility equipment rental fees that are seasonal in nature and historically strong this time of year. Other Financing Sources revenues were derived from asset disposal and vehicle sales. There will be an adjustment to reallocate collections to the Capital Vehicle Replacement Fund. All future vehicle sales will be posted to that fund.

The expenditures are also seasonal in nature, being historically higher in the second and third quarters.

FUND 003 – Speed Hump Fund (Page 16)

This fund supports the County's speed hump program. Revenues are generated from properties benefiting from existing speed humps for the purpose of maintenance.

Taxes are above projections due to higher than anticipated interest on the collection of delinquent taxes. Charges for services are collected as special assessment fees in the fourth quarter with property tax collections.

Expenditures are lower than anticipated, driven by lower maintenance costs.

FUND 002 – Street Lighting Fund (Page 17)

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.

Charges for services are collected as special assessment fees in the fourth quarter with property tax collections.

The expenditures for utilities post one month in arrears.

FUND 085 – Corrections Inmate Fund (Page 18)

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

Revenue collection through April YTD is lower than expected for merchandise sales and is directly related to a recent Georgia Department of Corrections ruling banning tobacco products in all Georgia prisons. To date, the sales of other items have not offset the loss in revenue from cigarette sales. Historical trends show that merchandise sales increase during the summer months.

FUND 090 – Sheriff Inmate Fund (Page 19)

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

Revenue collection through April YTD is lower than expected for merchandise sales. March vending commission revenue will be posted in May.

Expenditures through April YTD are trending lower than expected because the Sheriff is utilizing General Educational Development (GED) grant funding from Gwinnett Technical College for inmate GED testing.

FUND 075 – Crime Victims Assistance Fund (Page 20)

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

Revenues are partially down due to judicial revenues posting one month in arrears. Payments to subsidized agencies (Gwinnett Sexual Assault Center and Partnership against Domestic Violence) are made on a quarterly basis, with 1st and 2nd quarter payments posted in March.

Year to date District Attorney expenditures are higher than expected due to an increase in the county portion of salaries for two grant positions. Any necessary adjustments to appropriations will be proposed at reconciliation.

FUND 080 – District Attorney Special Operations Fund (Page 21)

This fund accounts for revenues derived from an equitable sharing agreement between the Department of Justice and the Gwinnett County District Attorney for proceeds from confiscations.

FUND 070 – Police Special Investigations Fund (Page 22)

This fund accounts for revenues resulting from the 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 to investigate illegal drug activity and related criminal offenses.

Expenditures through April YTD are below expectation; however, the purchase of two K-9 dogs and electronic surveillance equipment is planned in the near future.

FUND 065 – Sheriff Special Investigations Fund (Page 23)

This fund accounts for revenues resulting from the 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 to investigate illegal drug activity and related criminal offenses.

The \$100,000 in miscellaneous revenue is a return of funds donated in 2010 to Gwinnett United in Drug Education (GUIDE). The donation was returned in 2011 as part of a mutual agreement between the Sheriff's department and GUIDE on how to better administer these funds. In 2011 the Sheriff plans to donate the funds on an as needed basis.

Expenditures through April YTD are below expectations; however, a full body scanner for the Detention Center is planned at a cost of \$158,000.

FUND 095 – E-911 Fund (Page 24)

This fund accounts for operations of the E-911 Communications Center. Revenues are primarily derived from monthly subscriber fees remitted by wired and wireless telecommunication providers.

FUND 055 – Stadium Fund (Page 25)

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

Motor vehicle rental tax revenues are collected one month in arrears. Intergovernmental revenue was realized in a one time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for services are ticket and parking revenues at the stadium, which are received in June and October.

Debt service payments occur bi-annually, and the first payment was made in January.

FUND 050 – Tourism Fund (Page 26)

This fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State law.

Revenues are collected one month in arrears.

FUND 051 – Tourism Sustainability Fund (Page 27)

In accordance with a new Governmental Accounting Standards Board (GASB) statement, this fund is budgeted to be closed in 2011, and all remaining assets will be transferred to the Tourism Fund. Adjustments to bring the budget to zero will be proposed at reconciliation.

FUND 040 – Tree Bank Fund (Page 28)

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 to plant trees in accordance with the ordinance.

FUND 520 – Airport Operating Fund (Page 29)

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

Transportation expense YTD is lower than expected, driven by a one month delay in the posting of utility expense, lower than expected repair and maintenance costs for contracted services, and lower parts expenses. Contracted services and parts are on an as needed basis.

FUND 515 – Local Transit Operating Fund (Page 30)

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

Charges for services revenues as a percentage are in line with prior year trends. Miscellaneous Revenues include monies recorded as a discount for prompt payment of invoices or any other miscellaneous refunds or rebates. Fuel rebate checks for the last quarter of 2009 and all of 2010 were received in April in the amount of \$363,080 .

Transportation expense YTD is lower than expected. The invoice for contracted services is paid one month in arrears.

FUND 595 – Solid Waste Operating Fund (Page 31)

This fund accounts for the operations as provided in the *Solid Waste Collection and Disposal Services Ordinance*. Revenues are derived from non-exclusive franchise fees paid by commercial waste haulers and service fees paid by residential homeowners in unincorporated Gwinnett County.

The current revenue trend is slightly higher than expected. At this point, final revenues are expected to be close to projected budget. Solid Waste fees are billed in advance on property tax bills. These fees were deferred at the end of 2010 and are being allocated on a monthly basis in 2011.

Payments to haulers lag one month.

FUND 590 – Stormwater Operating Fund (Page 32)

This fund supports the operations and capital improvement of the stormwater system. Revenues are derived from fees charged on unincorporated property tax bills.

Taxes are above projections due to higher than anticipated interest on the collection of delinquent taxes. Charges for Services are collected in the fourth quarter with property tax collections. The additional revenue for Other Financing Sources is a result of two vehicles being sold on Ebay. There will be an adjustment to reallocate collections to the Capital Vehicle Replacement Fund. All future vehicle sales will be posted to that fund.

Miscellaneous revenues are above expectations due to the receipt of collections from other parties involved in a claim.

Support Services expenses are below expectations due to one vacant position. The copier and PC lease payments will be paid during the third quarter. Stormwater expenses are below projections due to fewer requests for road services repairs. Additionally, the repayment of the GEFA (Georgia Environmental Finance Authority) loan will begin in May.

FUND 501 – Water and Sewer Operating Fund (Page 33)

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

Water and Sewer revenues tend to be seasonal and generally increase in the summer months. Water production for the year is down 2.2%. However, revenues are in line with budget due to rate increases. Contribution and Donations are less than expected due to reductions associated with system development charges. Other Financing Sources are higher due to the sale of right-of-way and vehicles. There will be an adjustment to reallocate collections to the Capital Vehicle Replacement Fund. All future vehicle sales will be posted to the capital fleet project.

Support Services expenses are below expectations due to one vacant position. Information Technology expenses should increase in the 2nd quarter when Personal Services that were charged to an incorrect cost center are reallocated.

FUND 606 – Auto Liability Fund (Page 34)

This fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles.

The recording of revenues has been changed from Other Financing Sources to Charges for Services to better align with generally accepted accounting principles. Adjustments to the budget will be proposed at reconciliation.

FUND 610 – Fleet Management Fund (Page 35)

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

Overall revenue is lower than anticipated as a result of less than expected billable hours for shop services. Miscellaneous revenue reflects a payment in the amount of \$231,000 received from the Board of Education for their portion of fuel site maintenance costs. These payments are generally received annually.

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

FUND 605 – Group Self-Insurance Fund (Page 36)

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 derived from employee and employer contributions.

FUND 602 – Risk Management Fund (Page 37)

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

The recording of revenues has been changed from Other Financing Sources to Charges for Services to better align with generally accepted accounting principles. Adjustments to the budget will be proposed at reconciliation.

The annual revenue budget was reduced in March (GCID 20110268) due to a reduction in contributions to the Risk Management Fund, Workers' Compensation Fund, and Capital Projects Fund (Capital Vehicles and Fleet Equipment.) Actual contributions for all user departments will be reduced equally in the remaining months to coincide with the budget reduction.

Financial Services' expenses are higher than the average monthly projection due to annual insurance premiums for property, general comprehensive, professional liability, workers' compensation, and bond issuance prepaid in January.

Law and Human Resources expenses are lower than the average monthly projection due to salary savings from vacant positions.

FUND 611 – Vehicle Purchasing Fund (Page 38)

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 Capital Vehicle Fund. Adjustments to the budget will be proposed at reconciliation to bring the Net Asset balance to zero.

FUND 604 – Workers’ Compensation Fund (Page 39)

This fund accounts for financial transactions related to payment of worker’s compensation claims. Revenue is derived from the user departments based upon the number of employees and prior claims.

The annual revenue budget was reduced in March (GCID 20110268) due to a reduction in contributions to the Risk Management Fund, Workers’ Compensation Fund, and Capital Projects Fund (Capital Vehicles and Fleet Equipment). Actual contributions for all user departments will be reduced equally in the remaining months to coincide with the budget reduction.

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	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
GENERAL FUND (001)						
Estimated Fund Balance January 1	\$ 124,162,025	\$ 124,162,025		\$ 124,162,025		
Revenues:						
Taxes	\$ 310,684,846	\$ 311,167,597	\$ 311,167,597	\$ 33,926,213	10.90%	10.90%
Insurance Premiums	22,156,915	22,156,915	22,156,915	-	0.00%	0.00%
Licenses and Permits	7,989,111	7,999,911	7,999,911	2,624,070	32.80%	32.80%
Intergovernmental	2,771,928	2,957,474	2,957,474	864,098	29.22%	29.22%
Charges for Services	48,324,843	50,751,936	50,751,936	12,683,194	24.99%	24.99%
Fines and Forfeitures	14,299,214	14,139,029	14,139,029	3,364,623	23.80%	23.80%
Investment Income	188,694	437,970	437,970	250,744	57.25%	57.25%
Contributions and Donations	19,400	19,400	19,400	8,952	46.14%	46.14%
Miscellaneous	4,062,057	4,086,057	4,086,057	1,255,680	30.73%	30.73%
Other Financing Sources	90,437	396,557	396,557	435,587	109.84%	109.84%
Total Revenues without Use of Fund Balance	410,587,445	414,112,846	414,112,846	55,413,161	13.38%	13.38%
Use of Fund Balance	32,995,263	18,744,415	18,744,415	-	0.00%	0.00%
Use of Fund Balance - Designated	5,000,000	5,000,000	5,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 448,582,708	\$ 437,857,261	\$ 437,857,261	\$ 55,413,161	12.66%	12.66%
Appropriations:						
County Administrator	\$ 4,721,336	\$ 4,546,367	\$ 3,861,841	\$ 1,343,596	34.79%	29.55%
Law	907,955	896,776	846,356	266,056	31.44%	29.67%
Financial Services	12,595,137	12,437,169	12,437,169	3,282,330	26.39%	26.39%
Human Resources	2,853,299	2,764,505	2,663,774	826,337	31.02%	29.89%
Information Technology	24,494,446	23,949,156	22,704,635	10,469,787	46.11%	43.72%
Tax Commissioner	9,046,710	8,954,773	7,915,215	2,666,025	33.68%	29.77%
Support Services	8,107,975	7,919,053	6,792,689	2,334,435	34.37%	29.48%
Transportation	14,895,624	14,273,149	11,650,797	4,290,395	36.82%	30.06%
Planning and Development	7,100,252	6,905,238	6,373,358	2,063,544	32.38%	29.88%
Probation	7,820	7,820	3,910	2,814	71.97%	35.98%
Police Services	83,906,051	79,559,668	73,579,944	25,734,322	34.97%	32.35%
Corrections	12,616,564	12,392,484	10,832,114	3,741,241	34.54%	30.19%
Fire and Emergency Services	76,167,441	74,359,166	70,455,968	23,499,210	33.35%	31.60%
Community Services	3,778,581	3,675,209	3,276,059	1,152,631	35.18%	31.36%

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	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
Community Services Subsidies:						
Atlanta Regional Commission	765,261	765,261	765,261	381,900	49.90%	49.90%
Board of Health	1,489,896	1,489,896	1,489,896	744,948	50.00%	50.00%
Coalition for Health and Human Services	55,074	55,074	55,074	27,537	50.00%	50.00%
Council for Seniors	1,395	1,395	1,395	698	50.00%	50.00%
Department of Family and Children's Services	371,768	371,768	371,768	185,884	50.00%	50.00%
Forestry	9,549	9,549	9,549	9,549	100.00%	100.00%
Indigent Medical	225,000	225,000	225,000	112,500	50.00%	50.00%
Library In-House Services	812,163	811,891	811,891	233,299	28.74%	28.74%
Library Subsidy	16,118,068	16,118,068	16,118,068	8,059,034	50.00%	50.00%
Mental Health	384,149	384,149	384,149	192,075	50.00%	50.00%
Total Community Services Subsidies	20,232,323	20,232,051	20,232,051	9,947,423	49.17%	49.17%
Community Services - Elections	3,365,652	2,950,337	2,950,337	954,665	32.36%	32.36%
Juvenile Court	4,958,431	5,310,139	5,226,619	1,827,775	34.97%	34.42%
Sheriff	66,696,547	66,331,738	62,427,346	21,874,160	35.04%	32.98%
Immigration Customs Enforcement	1,417,133	1,404,743	1,382,987	424,259	30.68%	30.20%
Clerk of Court	9,114,299	9,033,188	7,646,010	2,811,142	36.77%	31.12%
Judiciary	11,466,944	14,420,032	13,885,128	5,544,189	39.93%	38.45%
Recorder's Court	1,176,754	1,242,020	1,224,058	430,853	35.20%	34.69%
Probate Court	1,586,912	1,594,259	1,530,181	514,980	33.65%	32.30%
District Attorney	7,904,041	7,785,953	7,589,575	2,526,351	33.29%	32.45%
Solicitor General	3,787,718	3,749,469	3,621,587	1,042,640	28.79%	27.81%
Clerk of Recorder's Court	1,206,481	1,195,044	1,149,344	358,831	31.22%	30.03%
Non-Departmental:						
Compensation Reserve	4,000,000	4,000,000	4,000,000	-	0.00%	0.00%
Contingency	4,000,000	3,912,888	3,912,888	-	0.00%	0.00%
Contribution to Capital	16,721,886	16,721,886	16,721,886	4,180,471	25.00%	25.00%
Contribution to Transit	2,989,406	2,947,756	2,947,756	991,841	33.65%	33.65%
Grant Match	300,000	300,000	300,000	-	0.00%	0.00%
Gwinnett Hospital Authority	6,000,000	6,000,000	6,000,000	6,000,000	100.00%	100.00%
Inmate Housing Reserve	100,000	100,000	100,000	-	0.00%	0.00%
Inmate Medical Reserve	2,500,000	1,556,400	1,556,400	-	0.00%	0.00%
Judicial Reserve	200,000	200,000	200,000	-	0.00%	0.00%
Medical Examiner	946,334	1,033,446	1,033,446	1,033,446	100.00%	100.00%
Other Miscellaneous	1,160,882	1,160,882	1,160,882	41,602	3.58%	3.58%
Operational Efficiency Reserve	275,000	275,000	275,000	-	0.00%	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,044,658	6,044,658	-	0.00%	0.00%
Pauper Burials	84,000	84,000	84,000	27,600	32.86%	32.86%
Partnership Gwinnett	500,000	500,000	500,000	-	0.00%	0.00%
Fuel/Parts Reserve	250,000	250,000	250,000	-	0.00%	0.00%
Indigent Defense Reserve	5,980,541	3,521,041	3,521,041	-	0.00%	0.00%
Court Reporters Reserve	1,904,696	1,047,911	1,047,911	-	0.00%	0.00%
Court Interpreters Reserve	557,537	311,887	311,887	-	0.00%	0.00%
Total Non-Departmental	54,470,282	49,967,755	49,967,755	12,274,961	24.57%	24.57%
TOTAL APPROPRIATIONS	\$ 448,582,708	\$ 437,857,261	\$ 412,226,807	\$ 142,204,951	34.50%	32.48%

Estimated Fund Balance December 31

\$ 86,166,762	\$ 100,417,610
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Fund Balance as of Report Date

\$ 37,370,235

Number of months available using fund balance

1

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
2002 GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE FUND (950)						
Estimated Fund Balance January 1	\$ 6,594,900	\$ 6,594,900		\$ 6,594,900		
Revenues:						
Taxes	\$ 5,548,416	\$ 5,548,416	\$ 5,548,416	\$ 312,554	5.63%	5.63%
Intergovernmental	12,434	12,434	12,434	2,915	23.45%	23.45%
Investment Income	113	113	113	3,605	3190.56%	3190.56%
Total Revenues without Use of Fund Balance	5,560,963	5,560,963	5,560,963	319,075	5.74%	5.74%
Use of Fund Balance	3,215,918	3,215,918	3,215,918	-	0.00%	0.00%
TOTAL REVENUES	\$ 8,776,881	\$ 8,776,881	\$ 8,776,881	\$ 319,075	3.64%	3.64%
Appropriations:						
Debt Service	\$ 8,776,881	\$ 8,776,881	\$ 8,775,877	\$ 8,775,873	100.00%	99.99%
TOTAL APPROPRIATIONS	\$ 8,776,881	\$ 8,776,881	\$ 8,775,877	\$ 8,775,873	100.00%	99.99%
Estimated Fund Balance December 31	\$ 3,378,982	\$ 3,378,982				
Fund Balance as of Report Date				\$ (1,861,898)		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)						
Estimated Fund Balance January 1	\$ 27,672,730	\$ 27,672,730		\$ 27,672,730		
Revenues:						
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 5,879,347	\$ 336,617	5.73%	5.73%
Intergovernmental	-	-	-	3,044	-	-
Investment Income	15,656	15,656	15,656	8,087	51.66%	51.66%
TOTAL REVENUES	\$ 5,895,003	\$ 5,895,003	\$ 5,895,003	\$ 347,748	5.90%	5.90%
Appropriations:						
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 4,247,670	\$ 4,247,666	100.00%	81.74%
Contribution to Fund Balance	698,419	698,419	349,209	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 5,895,003	\$ 5,895,003	\$ 4,596,879	\$ 4,247,666	92.40%	72.06%
Estimated Fund Balance December 31	\$ 28,371,149	\$ 28,371,149				
Fund Balance as of Report Date				\$ 23,772,812		

YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
RECREATION FUND (105)						
Estimated Fund Balance January 1	\$ 11,016,258	\$ 11,016,258		\$ 11,016,258		
Revenues:						
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 24,579,592	\$ 1,365,107	5.55%	5.55%
Intergovernmental	64,633	64,633	64,633	12,683	19.62%	19.62%
Charges for Services	4,263,904	4,263,904	4,263,904	1,038,759	24.36%	24.36%
Investment Income	46,413	46,413	46,413	4,594	9.90%	9.90%
Contributions and Donations	1,500	1,500	1,500	-	0.00%	0.00%
Miscellaneous	1,447,783	1,447,783	1,447,783	655,118	45.25%	45.25%
Other Financing Sources	-	-	-	19,955		-
TOTAL REVENUES	\$ 30,403,825	\$ 30,403,825	\$ 30,403,825	\$ 3,096,216	10.18%	10.18%
Appropriations:						
Community Services	\$ 29,615,665	\$ 29,151,689	\$ 23,257,042	\$ 8,096,351	34.81%	27.77%
Support Services	121,500	121,500	121,500	36,433	29.99%	29.99%
Contribution to Fund Balance	666,660	1,130,636	797,306	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 30,403,825	\$ 30,403,825	\$ 24,175,848	\$ 8,132,784	33.64%	26.75%
Estimated Fund Balance December 31	\$ 11,682,918	\$ 12,146,894				
Fund Balance as of Report Date				\$ 5,979,690		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
SPEED HUMP FUND (003)						
Estimated Fund Balance January 1	\$ 1,019,340	\$ 1,019,340		\$ 1,019,340		
Revenues:						
Taxes	\$ 217	\$ 217	\$ 217	\$ 138	63.64%	63.64%
Charges for Services	114,469	114,469	114,469	1,658	1.45%	1.45%
Investment Income	407	407	407	132	32.33%	32.33%
TOTAL REVENUES	\$ 115,093	\$ 115,093	\$ 115,093	\$ 1,928	1.68%	1.68%
Appropriations:						
Transportation	\$ 46,814	\$ 46,814	\$ 24,064	\$ 2,737	11.37%	5.85%
Contribution to Fund Balance	68,279	68,279	34,139	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 115,093	\$ 115,093	\$ 58,203	\$ 2,737	4.70%	2.38%
Estimated Fund Balance December 31	\$ 1,087,619	\$ 1,087,619				
Fund Balance as of Report Date				\$ 1,018,531		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
STREET LIGHTING FUND (002)						
Estimated Fund Balance January 1	\$ 3,392,449	\$ 3,392,449		\$ 3,392,449		
Revenues:						
Taxes	\$ 21,082	\$ 21,082	\$ 21,082	\$ 7,520	35.67%	35.67%
Charges for Services	6,095,225	6,095,434	6,095,434	98,057	1.61%	1.61%
Investment Income	2,872	2,872	2,872	1,737	60.48%	60.48%
Miscellaneous	15,000	15,000	15,000	-	0.00%	0.00%
Total Revenues without Use of Fund Balance	6,134,179	6,134,388	6,134,388	107,314	1.75%	1.75%
Use of Fund Balance	737,537	736,959	736,959	-	0.00%	0.00%
TOTAL REVENUES	\$ 6,871,716	\$ 6,871,347	\$ 6,871,347	\$ 107,314	1.56%	1.56%
Appropriations:						
Transportation	\$ 6,871,716	\$ 6,871,347	\$ 3,469,475	\$ 1,652,277	47.62%	24.05%
TOTAL APPROPRIATIONS	\$ 6,871,716	\$ 6,871,347	\$ 3,469,475	\$ 1,652,277	47.62%	24.05%
Estimated Fund Balance December 31	\$ 2,654,912	\$ 2,655,490				
Fund Balance as of Report Date				\$ 1,847,486		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
CORRECTIONS INMATE FUND (085)						
Estimated Fund Balance January 1	\$ 70,814	\$ 70,814		\$ 70,814		
Revenues:						
Charges for Services	\$ 69,380	\$ 69,380	\$ 69,380	\$ 17,546	25.29%	25.29%
Investment Income	60	60	60	13	22.02%	22.02%
Miscellaneous	4,500	4,500	4,500	1,042	23.16%	23.16%
Total Revenues without Use of Fund Balance	73,940	73,940	73,940	18,601	25.16%	25.16%
Use of Fund Balance	65,942	64,421	64,421	-	0.00%	0.00%
TOTAL REVENUES	\$ 139,882	\$ 138,361	\$ 138,361	\$ 18,601	13.44%	13.44%
Appropriations:						
Corrections	\$ 139,882	\$ 138,361	\$ 111,043	\$ 25,765	23.20%	18.62%
TOTAL APPROPRIATIONS	\$ 139,882	\$ 138,361	\$ 111,043	\$ 25,765	23.20%	18.62%
Estimated Fund Balance December 31	\$ 4,872	\$ 6,393				
Fund Balance as of Report Date				\$ 63,650		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
SHERIFF INMATE FUND (090)						
Estimated Fund Balance January 1	\$ 1,191,588	\$ 1,191,588		\$ 1,191,588		
Revenues:						
Charges for Services	\$ 360,891	\$ 360,891	\$ 360,891	\$ 85,753	23.76%	23.76%
Investment Income	617	617	617	193	31.23%	31.23%
TOTAL REVENUES	\$ 361,508	\$ 361,508	\$ 361,508	\$ 85,945	23.77%	23.77%
Appropriations:						
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 180,445	\$ 54,835	30.39%	15.19%
Contribution to Fund Balance	617	617	309	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 361,508	\$ 361,508	\$ 180,754	\$ 54,835	30.34%	15.17%
Estimated Fund Balance December 31	\$ 1,192,205	\$ 1,192,205				
Fund Balance as of Report Date				\$ 1,222,698		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
CRIME VICTIMS ASSISTANCE FUND (075)						
Estimated Fund Balance January 1	\$ 1,489,401	\$ 1,489,401		\$ 1,489,401		
Revenues:						
Fines and Forfeitures	\$ 922,029	\$ 922,029	\$ 922,029	\$ 220,356	23.90%	23.90%
Investment Income	1,984	1,984	1,984	677	34.13%	34.13%
Total Revenues without Use of Fund Balance	924,013	924,013	924,013	221,033	23.92%	23.92%
Use of Fund Balance	317,545	306,644	306,644	-	0.00%	0.00%
TOTAL REVENUES	\$ 1,241,558	\$ 1,230,657	\$ 1,230,657	\$ 221,033	17.96%	17.96%
Appropriations:						
Gwinnett Sexual Assault Center	\$ 30,000	\$ 30,000	\$ 30,000	\$ 15,000	50.00%	50.00%
Partnership against Domestic Violence	33,421	33,421	33,421	16,711	50.00%	50.00%
District Attorney	434,909	429,608	403,932	153,514	38.00%	35.73%
Solicitor General	743,228	737,628	656,682	129,144	19.67%	17.51%
TOTAL APPROPRIATIONS	\$ 1,241,558	\$ 1,230,657	\$ 1,124,035	\$ 314,369	27.97%	25.54%
Estimated Fund Balance December 31	\$ 1,171,856	\$ 1,182,757				
Fund Balance as of Report Date				\$ 1,396,065		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
DISTRICT ATTORNEY SPECIAL OPERATIONS FUND (080)						
Estimated Fund Balance January 1	\$ 308,431	\$ 308,431		\$ 308,431		
Revenues:						
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 155,000	\$ 45,540	29.38%	29.38%
Investment Income	200	200	200	168	84.01%	84.01%
Total Revenues without Use of Fund Balance	155,200	155,200	155,200	45,708	29.45%	29.45%
Use of Fund Balance	27,300	27,300	27,300	-	0.00%	0.00%
TOTAL REVENUES	\$ 182,500	\$ 182,500	\$ 182,500	\$ 45,708	25.05%	25.05%
Appropriations:						
District Attorney	\$ 182,500	\$ 182,500	\$ 107,500	\$ 12,708	11.82%	6.96%
TOTAL APPROPRIATIONS	\$ 182,500	\$ 182,500	\$ 107,500	\$ 12,708	11.82%	6.96%
Estimated Fund Balance December 31	\$ 281,131	\$ 281,131				
Fund Balance as of Report Date				\$ 341,431		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
POLICE SPECIAL INVESTIGATIONS FUND (070)						
Estimated Fund Balance January 1	\$ 5,980,297	\$ 5,980,297		\$ 5,980,297		
Revenue:						
Fines and Forfeitures	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 301,170	30.12%	30.12%
Investment Income	-	-	-	2,264	-	-
Miscellaneous	-	-	-	85	-	-
Other Financing Sources	-	-	-	18,427	-	-
Total Revenues without Use of Fund Balance	1,000,000	1,000,000	1,000,000	321,945	32.19%	32.19%
Use of Fund Balance	1,295,313	1,295,313	1,295,313	-	0.00%	0.00%
TOTAL REVENUES	\$ 2,295,313	\$ 2,295,313	\$ 2,295,313	\$ 321,945	14.03%	14.03%
Appropriations:						
Police Special Investigation Operations	\$ 2,295,313	\$ 2,295,313	\$ 1,568,147	\$ 151,664	9.67%	6.61%
TOTAL APPROPRIATIONS	\$ 2,295,313	\$ 2,295,313	\$ 1,568,147	\$ 151,664	9.67%	6.61%
 Estimated Fund Balance December 31	 \$ 4,684,984	 \$ 4,684,984				
 Fund Balance as of Report Date				 \$ 6,150,578		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
SHERIFF SPECIAL INVESTIGATIONS FUND (065)						
Estimated Fund Balance January 1	\$ 499,178	\$ 499,178		\$ 499,178		
Revenues:						
Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 200,000	\$ 10,943	5.47%	5.47%
Investment Income	822	822	822	363	44.12%	44.12%
Miscellaneous	-	-	-	100,000	-	-
Total Revenues without Use of Fund Balance	200,822	200,822	200,822	111,306	55.43%	55.43%
Use of Fund Balance	499,178	499,178	499,178	-	0.00%	0.00%
TOTAL REVENUES	\$ 700,000	\$ 700,000	\$ 700,000	\$ 111,306	15.90%	15.90%
Appropriations:						
Sheriff Special Operations	\$ 700,000	\$ 700,000	\$ 350,000	\$ 16,920	4.83%	2.42%
TOTAL APPROPRIATIONS	\$ 700,000	\$ 700,000	\$ 350,000	\$ 16,920	4.83%	2.42%
Estimated Fund Balance December 31	\$ -	\$ -				
Fund Balance as of Report Date				\$ 593,564		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
E-911 FUND (095)						
Estimated Fund Balance January 1	\$ 32,500,426	\$ 32,500,426		\$ 32,500,426		
Revenues:						
Charges for Services	\$ 11,580,000	\$ 11,580,000	\$ 11,580,000	\$ 4,231,789	36.54%	36.54%
Investment Income	33,583	33,583	33,583	65,659	195.51%	195.51%
Total Revenues without Use of Fund Balance	11,613,583	11,613,583	11,613,583	4,297,448	37.00%	37.00%
Use of Fund Balance	113,669	51,606	51,606	-	0.00%	0.00%
TOTAL REVENUES	\$ 11,727,252	\$ 11,665,189	\$ 11,665,189	\$ 4,297,448	36.84%	36.84%
Appropriations:						
Police Services	\$ 11,727,252	\$ 11,665,189	\$ 10,272,479	\$ 3,261,781	31.75%	27.96%
TOTAL APPROPRIATIONS	\$ 11,727,252	\$ 11,665,189	\$ 10,272,479	\$ 3,261,781	31.75%	27.96%
Estimated Fund Balance December 31	\$ 32,386,757	\$ 32,448,820				
Fund Balance as of Report Date				\$ 33,536,093		

YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
STADIUM FUND (055)						
Estimated Fund Balance January 1	\$ 725,458	\$ 725,458		\$ 725,458		
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 750,000	\$ 198,183	26.42%	26.42%
Intergovernmental	400,000	400,000	400,000	400,000	100.00%	100.00%
Charges for Services	959,250	959,250	959,250	125,000	13.03%	13.03%
Investment Income	140	140	140	17	12.35%	12.35%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	2,109,390	723,200	34.28%	34.28%
Use of Fund Balance	49,086	39,338	39,338	-	0.00%	0.00%
TOTAL REVENUES	\$ 2,158,476	\$ 2,148,728	\$ 2,148,728	\$ 723,200	33.66%	33.66%
Appropriations:						
Stadium Operations	\$ 2,158,476	\$ 2,148,728	\$ 2,139,978	\$ 1,066,057	49.82%	49.61%
TOTAL APPROPRIATIONS	\$ 2,158,476	\$ 2,148,728	\$ 2,139,978	\$ 1,066,057	49.82%	49.61%
Estimated Fund Balance December 31	\$ 676,372	\$ 686,120				
Fund Balance as of Report Date				\$ 382,601		

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
TOURISM FUND (050)						
Estimated Fund Balance January 1	\$ 1,516,448	\$ 1,516,448		\$ 1,516,448		
Revenues:						
Taxes	\$ 5,722,277	\$ 5,722,277	\$ 5,722,277	\$ 1,580,105	27.61%	27.61%
Investment Income	-	-	-	354	-	-
Charges for Services	476	476	476	-	0.00%	0.00%
Other Financing Sources	4,834,167	4,834,167	4,834,167	1,611,388	33.33%	33.33%
TOTAL REVENUES	\$ 10,556,920	\$ 10,556,920	\$ 10,556,920	\$ 3,191,847	30.23%	30.23%
Appropriations:						
Tourism	\$ 5,629,459	\$ 5,629,459	\$ 4,789,159	\$ 1,603,684	33.49%	28.49%
Contribution to Fund Balance	4,927,461	4,927,461	2,463,731	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 10,556,920	\$ 10,556,920	\$ 7,252,890	\$ 1,603,684	22.11%	15.19%
Estimated Fund Balance December 31	\$ 6,443,909	\$ 6,443,909				
Fund Balance as of Report Date				\$ 3,104,611		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
TOURISM SUSTAINABILITY FUND (051)						
Estimated Fund Balance January 1	\$ 4,841,088	\$ 4,841,088		\$ 4,841,088		
Revenues:						
Investment Income	\$ 9,733	\$ 9,733	\$ 9,733	\$ 1,443	14.83%	14.83%
Total Revenues without Use of Fund Balance	9,733	9,733	9,733	1,443	14.83%	14.83%
Use of Fund Balance	4,824,434	4,824,434	4,824,434	-	0.00%	0.00%
TOTAL REVENUES	\$ 4,834,167	\$ 4,834,167	\$ 4,834,167	\$ 1,443	0.03%	0.03%
Appropriations:						
Other Financing Use	\$ 4,834,167	\$ 4,834,167	\$ 4,834,167	\$ 1,611,388	33.33%	33.33%
TOTAL APPROPRIATIONS	\$ 4,834,167	\$ 4,834,167	\$ 4,834,167	\$ 1,611,388	33.33%	33.33%
Estimated Fund Balance December 31	\$ 16,654	\$ 16,654				
Fund Balance as of Report Date				\$ 3,231,143		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
TREE BANK FUND (040)						
Estimated Fund Balance January 1	\$ 36,690	\$ 36,690		\$ 36,690		
Revenues:						
Licenses and Permits	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%	0.00%
Investment Income	10	10	10	5	50.00%	50.00%
Total Revenues without Use of Fund Balance	22,010	22,010	22,010	5	0.02%	0.02%
Use of Fund Balance	14,682	14,682	14,682	-	0.00%	0.00%
TOTAL REVENUES	\$ 36,692	\$ 36,692	\$ 36,692	\$ 5	0.01%	0.01%
Appropriations:						
Planning and Development	\$ 36,692	\$ 36,692	\$ 18,346	\$ -	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 36,692	\$ 36,692	\$ 18,346	\$ -	0.00%	0.00%
Estimated Fund Balance December 31	\$ 22,008	\$ 22,008				
Fund Balance as of Report Date				\$ 36,695		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
AIRPORT OPERATING FUND (520)						
Estimated Net Assets January 1	\$ 131,333	\$ 131,333		\$ 131,333		
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ 140,000	\$ 43,232	30.88%	30.88%
Investment Income	-	-	-	42	-	-
Miscellaneous	711,250	711,250	711,250	244,966	34.44%	34.44%
TOTAL REVENUES	\$ 851,250	\$ 851,250	\$ 851,250	\$ 288,240	33.86%	33.86%
Appropriations:						
Transportation	\$ 845,584	\$ 831,312	\$ 635,860	\$ 203,000	31.93%	24.42%
Working Capital Reserve	5,666	19,938	17,104	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 851,250	\$ 851,250	\$ 652,964	\$ 203,000	31.09%	23.85%
Estimated Net Assets December 31	\$ 136,999	\$ 151,271				
Net Assets as of Report Date				\$ 216,573		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
LOCAL TRANSIT OPERATING FUND (515)						
Estimated Net Assets January 1	\$ 2,751,368	\$ 2,751,368		\$ 2,751,368		
Revenues:						
Charges for Services	\$ 4,525,746	\$ 4,525,746	\$ 4,525,746	\$ 1,242,864	27.46%	27.46%
Investment Income	350	350	350	1,221	348.88%	348.88%
Miscellaneous	258,000	258,000	258,000	372,691	144.45%	144.45%
Other Financing Sources	2,989,406	2,947,756	2,947,756	991,841	33.65%	33.65%
Total Revenues without Use of Net Assets	7,773,502	7,731,852	7,731,852	2,608,617	33.74%	33.74%
Use of Net Assets	2,750,454	2,750,456	2,750,456	-	0.00%	0.00%
TOTAL REVENUES	\$ 10,523,956	\$ 10,482,308	\$ 10,482,308	\$ 2,608,617	24.89%	24.89%
Appropriations:						
Financial Services	\$ 72,616	\$ 71,693	\$ 71,693	\$ 21,912	30.56%	30.56%
Transportation	10,451,340	10,410,615	6,356,548	1,666,918	26.22%	16.01%
TOTAL APPROPRIATIONS	\$ 10,523,956	\$ 10,482,308	\$ 6,428,241	\$ 1,688,830	26.27%	16.11%
Estimated Net Assets December 31	\$ 914	\$ 912				
Net Assets as of Report Date				\$ 3,671,155		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
SOLID WASTE OPERATING FUND (595)						
Estimated Net Assets January 1	\$ 34,460,985	\$ 34,460,985		\$ 34,460,985		
Revenues:						
Taxes	\$ 125,207	\$ 125,207	\$ 125,207	\$ 64,082	51.18%	51.18%
Charges for Services	39,164,656	39,164,656	39,164,656	13,562,986	34.63%	34.63%
Investment Income	391,647	391,647	391,647	89,907	22.96%	22.96%
Miscellaneous	8,000	8,000	8,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 39,689,510	\$ 39,689,510	\$ 39,689,510	\$ 13,716,975	34.56%	34.56%
Appropriations:						
Financial Services	\$ 39,570,372	\$ 39,513,246	\$ 39,513,246	\$ 9,693,328	24.53%	24.53%
Working Capital Reserve	119,138	176,264	116,694	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 39,689,510	\$ 39,689,510	\$ 39,629,940	\$ 9,693,328	24.46%	24.42%
Estimated Net Assets December 31	\$ 34,580,123	\$ 34,637,249				
Net Assets as of Report Date				\$ 38,484,632		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
STORMWATER OPERATING FUND (590)						
Estimated Net Assets January 1	\$ 138,399	\$ 138,399		\$ 138,399		
Revenues:						
Taxes	\$ 60,000	\$ 60,000	\$ 60,000	\$ 39,156	65.26%	65.26%
Charges for Services	30,400,000	30,400,000	30,400,000	499,783	1.64%	1.64%
Investment Income	10,000	10,000	10,000	5,934	59.34%	59.34%
Miscellaneous	250	250	250	20,826	8330.40%	8330.40%
Other Financing Sources	-	-	-	11,997	-	-
TOTAL REVENUES	\$ 30,470,250	\$ 30,470,250	\$ 30,470,250	\$ 577,695	1.90%	1.90%
Appropriations:						
Support Services	\$ 145,235	\$ 145,035	\$ 141,685	\$ 25,738	18.17%	17.75%
Planning and Development	295,802	295,160	266,604	80,811	30.31%	27.38%
Water Resources	28,683,037	28,490,083	18,055,113	8,271,619	45.81%	29.03%
Working Capital Reserve	1,346,176	1,539,972	866,884	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 30,470,250	\$ 30,470,250	\$ 19,330,286	\$ 8,378,168	43.34%	27.50%
Estimated Net Assets December 31	\$ 1,484,575	\$ 1,678,371				
Net Assets as of Report Date				\$ (7,662,074)		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
WATER AND SEWER OPERATING FUND (501)						
Estimated Net Assets January 1	\$ 103,904,124	\$ 103,904,124		\$ 103,904,124		
Revenues:						
Charges for Services	\$ 253,759,000	\$ 253,759,000	\$ 253,759,000	\$ 69,334,473	27.32%	27.32%
Investment Income	30,000	30,000	30,000	20,326	67.75%	67.75%
Contributions and Donations	9,770,000	9,770,000	9,770,000	1,668,269	17.08%	17.08%
Miscellaneous	1,508,000	1,508,000	1,508,000	85,401	5.66%	5.66%
Other Financing Sources	150,000	150,000	150,000	59,513	39.68%	39.68%
TOTAL REVENUES	\$ 265,217,000	\$ 265,217,000	\$ 265,217,000	\$ 71,167,982	26.83%	26.83%
Appropriations:						
Support Services	\$ 166,150	\$ 165,650	\$ 161,152	\$ 22,862	14.19%	13.80%
Planning and Development	766,889	766,889	751,059	250,827	33.40%	32.71%
Water Resources	263,793,027	262,147,932	164,236,544	79,901,298	48.65%	30.48%
Information Technology	345,484	345,484	342,460	27,880	8.14%	8.07%
Working Capital Reserve	145,450	1,791,045	1,718,319	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 265,217,000	\$ 265,217,000	\$ 167,209,534	\$ 80,202,867	47.97%	30.24%
Estimated Net Assets December 31	\$ 104,049,574	\$ 105,695,169				
Net Assets as of Report Date				\$ 94,869,239		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
AUTO LIABILITY FUND (606)						
Estimated Net Assets January 1	\$ 1,639,968	\$ 1,639,968		\$ 1,639,968		
Revenues:						
Charges for Services	\$ -	\$ -	\$ -	\$ 333,330	-	-
Investment Income	811	811	811	245	30.26%	30.26%
Other Financing Sources	1,000,000	1,000,000	1,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 1,000,811	\$ 1,000,811	\$ 1,000,811	\$ 333,575	33.33%	33.33%
Appropriations:						
Financial Services	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 82,569	16.51%	8.26%
Working Capital Reserve	811	811	405	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 1,000,811	\$ 1,000,811	\$ 500,405	\$ 82,569	16.50%	8.25%
Estimated Net Assets December 31	\$ 1,640,779	\$ 1,640,779				
Net Assets as of Report Date				\$ 1,890,974		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
FLEET MANAGEMENT FUND (610)						
Estimated Net Assets January 1	\$ 1,989,130	\$ 1,989,130		\$ 1,989,130		
Revenues:						
Charges for Services	\$ 5,398,110	\$ 5,398,110	\$ 5,398,110	\$ 1,344,623	24.91%	24.91%
Investment Income	-	-	-	288	-	-
Miscellaneous	356,000	356,000	356,000	232,278	65.25%	65.25%
Total Revenues without Use of Net Assets	5,754,110	5,754,110	5,754,110	1,577,189	27.41%	27.41%
Use of Net Assets	496,012	449,806	449,806	-	0.00%	0.00%
TOTAL REVENUES	\$ 6,250,122	\$ 6,203,916	\$ 6,203,916	\$ 1,577,189	25.42%	25.42%
Appropriations:						
Support Services	\$ 6,250,122	\$ 6,203,916	\$ 4,498,092	\$ 1,454,597	32.34%	23.45%
TOTAL APPROPRIATIONS	\$ 6,250,122	\$ 6,203,916	\$ 4,498,092	\$ 1,454,597	32.34%	23.45%
 Estimated Net Assets December 31	 \$ 1,493,118	 \$ 1,539,324				
 Net Assets as of Report Date				 \$ 2,111,722		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
GROUP SELF-INSURANCE FUND (605)						
Estimated Net Assets January 1	\$ 23,465,909	\$ 23,465,909		\$ 23,465,909		
Revenues:						
Charges for Services	\$ 42,228,187	\$ 42,228,187	\$ 42,228,187	\$ 11,332,529	26.84%	26.84%
Investment Income	106,000	106,000	106,000	72,735	68.62%	68.62%
Miscellaneous	-	-	-	19,559	-	-
Total Revenues without Use of Net Assets	42,334,187	42,334,187	42,334,187	11,424,823	26.99%	26.99%
Use of Net Assets	13,521,203	13,516,247	13,516,247	-	0.00%	0.00%
TOTAL REVENUES	\$ 55,855,390	\$ 55,850,434	\$ 55,850,434	\$ 11,424,823	20.46%	20.46%
Appropriations:						
Financial Services	\$ -	\$ -	\$ -	\$ 34	-	-
Human Resources	55,855,390	55,850,434	28,057,392	13,100,785	46.69%	23.46%
TOTAL APPROPRIATIONS	\$ 55,855,390	\$ 55,850,434	\$ 28,057,392	\$ 13,100,819	46.69%	23.46%
 Estimated Net Assets December 31	 \$ 9,944,706	 \$ 9,949,662				
 Net Assets as of Report Date				 \$ 21,789,913		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
RISK MANAGEMENT FUND (602)						
Estimated Net Assets January 1	\$ 16,026,831	\$ 16,026,831		\$ 16,026,831		
Revenues:						
Charges for Services	\$ -	\$ -	\$ -	\$ 1,478,422	-	-
Investment Income	18,697	18,697	18,697	23,579	126.11%	126.11%
Miscellaneous	-	-	-	4,420	-	-
Other Financing Sources	5,101,936	3,101,936	3,101,936	-	0.00%	0.00%
Total Revenues without Use of Net Assets	5,120,633	3,120,633	3,120,633	1,506,421	48.27%	48.27%
Use of Net Assets	1,978,785	3,942,875	3,942,875	-	0.00%	0.00%
TOTAL REVENUES	\$ 7,099,418	\$ 7,063,508	\$ 7,063,508	\$ 1,506,421	21.33%	21.33%
Appropriations:						
Law	\$ 153,076	\$ 118,720	\$ 118,720	\$ 1,084	0.91%	0.91%
Financial Services	6,816,450	6,814,896	5,154,652	3,135,601	60.83%	46.01%
Human Resources	129,892	129,892	119,632	8,055	6.73%	6.20%
TOTAL APPROPRIATIONS	\$ 7,099,418	\$ 7,063,508	\$ 5,393,004	\$ 3,144,740	58.31%	44.52%
Estimated Net Assets December 31	\$ 14,048,046	\$ 12,083,956				
Net Assets as of Report Date				\$ 14,388,512		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
VEHICLE REPLACEMENT FUND (611)						
Estimated Net Assets January 1	\$ 21,443,985	\$ 21,443,985		\$ 21,443,985		
Revenues:						
Investment Income	\$ -	\$ -	\$ -	\$ 12,387	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total Revenues without Use of Net Assets	-	-	-	12,387	-	-
Use of Net Assets	21,000,000	21,000,000	21,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 12,387	0.06%	0.06%
Appropriations:						
Support Services	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%	100.00%
TOTAL APPROPRIATIONS	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%	100.00%
Estimated Net Assets December 31	\$ 443,985	\$ 443,985				
Net Assets as of Report Date				\$ 456,372		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 4/30/2011	Released Budget as of 4/30/2011	Actuals YTD as of 4/30/2011	% Actual to Released Total	% Actual to Annual Total
WORKERS' COMPENSATION FUND (604)						
Estimated Net Assets January 1	\$ 10,577,072	\$ 10,577,072		\$ 10,577,072		
Revenues:						
Charges for Services	\$ 2,851,706	\$ 1,851,706	\$ 1,851,706	\$ 839,456	45.33%	45.33%
Investment Income	18,627	18,627	18,627	8,471	45.48%	45.48%
Total Revenues without Use of Net Assets	2,870,333	1,870,333	1,870,333	847,926	45.34%	45.34%
Use of Net Assets	1,863,246	2,863,246	2,863,246	-	0.00%	0.00%
TOTAL REVENUES	\$ 4,733,579	\$ 4,733,579	\$ 4,733,579	\$ 847,926	17.91%	17.91%
Appropriations:						
Human Resources	\$ 4,733,579	\$ 4,733,579	\$ 2,388,757	\$ 476,957	19.97%	10.08%
TOTAL APPROPRIATIONS	\$ 4,733,579	\$ 4,733,579	\$ 2,388,757	\$ 476,957	19.97%	10.08%
Estimated Net Assets December 31	\$ 8,713,826	\$ 7,713,826				
Net Assets as of Report Date				\$ 10,948,041		

GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Contingency	\$ (87,112)	Transferred to Medical Examiner
Inmate Medical Reserve	(141,251)	Transferred to Corrections
	(802,349)	Transferred to Sheriff
<i>Subtotal</i>	(943,600)	
Indigent Defense Reserve	(23,100)	Transferred to Probate Court
	(2,109,800)	Transferred to Judiciary
	(43,100)	Transferred to Recorder's Court
	(283,500)	Transferred to Juvenile
<i>Subtotal</i>	(2,459,500)	
Court Reporters Reserve	(89,700)	Transferred to Juvenile Court
	(757,400)	Transferred to Judiciary
	(9,685)	Transferred to Solicitor General
<i>Subtotal</i>	(856,785)	
Court Interpreters Reserve	(32,400)	Transferred to Juvenile
	(28,700)	Transferred to Recorder's Court
	(183,800)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(245,650)	
Total Non-Departmental Transfers	\$ (4,592,647)	
<i>To:</i>		
Corrections	\$ 141,251	Transferred from Inmate Medical Reserve.
Juvenile Court	32,400	Transferred from Court Interpreters Reserve
	89,700	Transferred from Court Reporters Reserve
	283,500	Transferred from Indigent Defense
<i>Subtotal</i>	405,600	
Sheriff	802,349	Transferred from Inmate Medical Reserve
Judiciary	183,800	Transferred from Court Interpreters Reserve
	757,400	Transferred from Court Reporters Reserve
	2,109,800	Transferred from Indigent Defense
<i>Subtotal</i>	3,051,000	
Recorder's Court	28,700	Transferred from Court Interpreters Reserve
	43,100	Transferred from Indigent Defense
<i>Subtotal</i>	71,800	
Probate Court	23,100	Transferred from Indigent Defense
	750	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	23,850	
Solicitor General	9,685	Transferred from Court Reporters Reserve
Medical Examiner	87,112	Transferred from Contingency
Total Transfers From Non-Departmental Reserves	\$ 4,592,647	

Approved Budget Allocation Exceptions Schedule

Fund	Fund Name	Department	Released Amount - January	Released Amount - Feburary	Released Amount - March*	Approval Date
001	General Fund	County Administrator	-	-	1,527,590	3/31/2011
001	General Fund	Law	-	-	394,311	3/31/2011
001	General Fund	Dept. of Financial Services	-	2,881,849	3,936,278	3/31/2011
001	General Fund	Human Resources	-	-	132,303	3/10/2011
001	General Fund	Human Resources	-	-	1,109,187	3/31/2011
001	General Fund	Information Technology	-	5,746,125	4,773,274	2/3/2011
001	General Fund	Tax Commissioner	-	-	3,412,295	3/31/2011
001	General Fund	Support Services	-	817,596	2,029,543	3/31/2011
001	General Fund	Transportation	-	-	4,553,898	3/31/2011
001	General Fund	Planning & Development	-	-	2,874,484	3/31/2011
001	General Fund	Police Services	-	-	33,103,612	3/31/2011
001	General Fund	Corrections	-	-	4,488,593	3/31/2011
001	General Fund	Fire & Emergency Services	-	-	33,552,660	3/31/2011
001	General Fund	Community Services	-	-	1,425,124	3/31/2011
001	General Fund	Atlanta Regional Commission	-	573,945	-	2/3/2011
001	General Fund	Board of Health	-	1,117,422	-	2/3/2011
001	General Fund	Coalition for Health & Human Services	-	41,307	-	2/3/2011
001	General Fund	Council for Seniors	-	1,047	-	2/3/2011
001	General Fund	Department of Family & Children's Services	-	278,826	-	2/3/2011
001	General Fund	Forestry	-	7,161	-	2/3/2011
001	General Fund	Indigent Medical	-	168,750	-	2/3/2011
001	General Fund	Library In-House Services	-	388,887	64,535	2/4/2011
001	General Fund	Library Subsidy	-	12,088,551	-	2/3/2011
001	General Fund	Mental Health	-	288,111	-	2/3/2011
001	General Fund	Community Services - Elections	-	1,020,349	748,005	3/31/2011
001	General Fund	Juvenile Court	-	-	2,494,219	3/31/2011
001	General Fund	Sheriff	-	-	29,713,946	3/17/2011
001	General Fund	Clerk of Court	-	-	3,103,504	3/31/2011
001	General Fund	Judiciary	-	-	6,554,055	3/31/2011
001	General Fund	Recorders Court	-	-	611,909	3/31/2011
001	General Fund	Probate Court	-	-	729,263	3/31/2011
001	General Fund	District Attorney	-	-	3,665,358	3/31/2011
001	General Fund	Solicitor General	-	-	1,734,856	3/31/2011
001	General Fund	Clerk of Recorders	-	-	548,274	3/31/2011
001	General Fund	Compensation Reserve	-	-	3,000,000	3/31/2011
001	General Fund	Contingency	-	-	2,912,888	3/31/2011
001	General Fund	Contribution to Capital	-	-	12,541,414	3/31/2011
001	General Fund	Contribution to Transit	-	-	2,227,013	3/31/2011
001	General Fund	Grant Match	-	-	225,000	3/31/2011
001	General Fund	DOFS - Gwinnett Hospital Authority	-	4,500,000	-	2/16/2011
001	General Fund	Inmate Housing Reserve	-	-	75,000	3/31/2011
001	General Fund	Inmate Medical Reserve	-	-	1,517,272	3/31/2011
001	General Fund	Judicial Reserve	-	-	150,000	3/31/2011
001	General Fund	DOFS - Medical Examiner	-	709,752	87,112	3/31/2011
001	General Fund	Other Miscellaneous	-	-	870,661	3/31/2011
001	General Fund	Operational Efficiency Reserve	-	-	206,250	3/31/2011
001	General Fund	Other Post Employee Benefit Reserve	-	-	4,516,787	3/31/2011
001	General Fund	Pauper Burials	-	-	63,000	3/31/2011
001	General Fund	Partnership Gwinnett	-	-	375,000	3/31/2011
001	General Fund	Fuel/Parts Reserve	-	-	187,500	3/31/2011
001	General Fund	Indigent Defense Reserve	-	-	3,351,505	3/31/2011
001	General Fund	Court Reporters Reserve	-	-	1,017,437	3/31/2011
001	General Fund	Court Interpreters Reserve	-	-	315,602	3/31/2011

Fund	Fund Name	Department	Released Amount - January	Released Amount - Feburary	Released Amount - March*	Approval Date
950	02 GO Bond Fund	Financial Services	6,581,654	-	-	1/28/2011
951	03 GO Bond Fund	Financial Services	2,948,522	-	-	3/31/2011
105	Recreation Fund	Support Services - HVAC P&R	-	91,125	11,003,581	3/31/2011
003	Speed Hump Fund	Transportation	-	-	987	3/31/2011
002	Street Lighting Fund	Transportation	-	-	39,957	3/31/2011
085	Correction Inmate Fund	Corrections	-	-	41,693	3/31/2011
075	Crime Victim Fund	Community Services - Subsidies	-	47,565	-	2/3/2011
075	Crime Victim Fund	District Attorney	-	-	187,110	3/31/2011
075	Crime Victim Fund	Solicitor General	-	-	287,607	3/31/2011
080	DA Special Operations Fund	District Attorney	-	-	24,375	3/31/2011
070	Police Special Investigations	Police Services	-	-	630,736	3/31/2011
095	E-911 Fund	Police Services	-	-	4,433,315	3/31/2011
055	Stadium Fund	Financial Services	547,687	-	1,048,297	3/31/2011
050	Tourism Fund	Tourism	-	-	2,961,645	3/31/2011
051	Tourism Sustainability	Tourism Sustainability	-	-	3,625,626	3/31/2011
520	Airport Operating Fund	Transportation	-	-	234,245	3/31/2011
515	Local Transit Operating Fund	Financial Services	-	-	35,513	3/31/2011
515	Local Transit Operating Fund	Transportation	-	1,045,823	117,346	3/31/2011
595	Solid Waste	Financial Services	-	28,800,539	331,865	3/31/2011
590	Stormwater Operating Fund	Support Services	-	-	69,519	3/31/2011
590	Stormwater Operating Fund	Planning & Development	-	-	120,296	3/31/2011
590	Stormwater Operating Fund	Water Resources-Stormwater	-	1,584,000	2,931,709	3/31/2011
501	Water & Sewer Operating Fund	Support Services	-	-	78,829	3/31/2011
501	Water & Sewer Operating Fund	Planning & Development	-	-	368,962	3/31/2011
501	Water & Sewer Operating Fund	Water Resources-Water & Sewer	-	10,646,846	25,508,685	3/31/2011
501	Water & Sewer Operating Fund	Information Technology	-	-	169,718	3/31/2011
610	Fleet Management Fund	Support Services	-	-	1,421,012	3/31/2011
605	Group-Self Insurance Fund	Human Resources	-	-	130,193	3/31/2011
602	Risk Management Fund	Law	-	-	42,433	3/31/2011
602	Risk Management Fund	Financial Services	1,838,350	-	86,479	3/31/2011
602	Risk Management Fund	Human Resources	-	-	54,686	3/31/2011
611	Vehicle Replacement Fund	Transfer to Capital Vehicle Fund	-	15,750,000	-	1/28/2011
604	Workers' Compensation	Human Resources	-	-	21,968	3/31/2011

Note: The released amounts on this Budget Allocation Exception Schedule are reported net of budget adjustments.

*In order to process the agenda items approved by the BOC on March 1, 2011, it was necessary to release the funds block for Personal Services; Contribution; Debt Services and Fund Balance budgets across the organization. These categories are restricted for modification by departments. In addition, Non-Departmental budgets were released at 100%. Financial Services budget staff can only modify these categories.

INTER-FUND TRANSFERS - ALL FUNDS

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	Police Special Investigations (070)	E-911 (095)	Tourism Sustainability (051)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,834,167	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Tourism (050)	-	-	-	-	-	-	4,834,167	-	-	-	-	-	4,834,167
Local Transit Operating (515)	2,947,756	-	-	-	-	-	-	-	-	-	-	-	2,947,756
Capital Projects (300-318)	16,725,886	2,500,000	-	-	840,983	23,226	-	-	-	-	120,000	-	20,210,095
Capital Veh/Fleet Equipment (305)	1,813,667	82,330	5,734	32,500	-	-	-	-	-	-	26,404	21,000,000	22,960,635
Miscellaneous Grants (200)	102,484	-	-	-	-	-	-	-	-	-	-	-	102,484
Renewal & Extension	-	-	-	-	-	-	-	43,788	18,291,549	63,476,000	-	-	81,811,337
	\$ 21,589,793	\$ 2,582,330	\$ 5,734	\$ 32,500	\$ 840,983	\$ 23,226	\$ 4,834,167	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 146,404	\$ 21,000,000	\$ 132,956,474

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	Police Special Investigations (070)	E-911 (095)	Tourism Sustainability (051)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Tourism (050)	-	-	-	-	-	-	1,611,389	-	-	-	-	-	1,611,389
Local Transit Operating (515)	991,841	-	-	-	-	-	-	-	-	-	-	-	991,841
Capital Projects (300-318)	4,181,471	833,333	-	-	58,037	1,936	-	-	-	-	20,000	-	5,094,777
Capital Veh/Fleet Equipment (305)	1,049,000	27,443	478	2,708	-	-	-	-	-	-	8,801	21,000,000	22,088,430
Miscellaneous Grants (200)	87,689	-	-	-	-	-	-	-	-	-	-	-	87,689
Renewal & Extension	-	-	-	-	-	-	-	14,596	6,097,184	21,158,667	-	-	27,270,447
	\$ 6,310,001	\$ 860,776	\$ 478	\$ 2,708	\$ 58,037	\$ 1,936	\$ 1,611,389	\$ 14,596	\$ 6,097,184	\$ 21,188,667	\$ 28,801	\$ 21,000,000	\$ 57,174,573

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

BUDGET ADJUSTMENTS BY FUND

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	2011 Current Annual Budget - March	2011 Current Annual Budget - April	Difference (Amount Transferred)	Description
Revenues:						
General Fund 001						
Taxes	\$ 310,684,846	\$ 310,684,846	\$ 311,167,597	\$ 311,167,597	\$ 482,751	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Taxes \$482,751.
Licenses and Permits	7,989,111	7,989,111	7,999,911	7,999,911	10,800	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.
Intergovernmental	2,771,928	2,771,928	2,957,474	2,957,474	185,546	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Intergovernmental Revenue \$185,546.
Charges for Services	48,324,843	49,824,843	50,715,176	50,751,936	2,427,093	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.
Fines & Forfeitures	14,299,214	14,299,214	14,139,029	14,139,029	(160,185)	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Fines and Forfeitures (\$160,185).
Investment Income	188,694	188,694	437,970	437,970	249,276	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Investment Income \$249,276.
Miscellaneous (Support Services)	4,062,057	4,065,057	4,086,057	4,086,057	24,000	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 \$11,000.00 and to increase Department of Support Services budget by the same amount for conference room furnishings.
Other Financing Sources (Support Services)	90,437	393,027	396,557	396,557	306,120	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.
Use of Fund Balance	32,995,263	29,365,160	20,586,892	18,744,415	(14,250,848)	GCID 20110242 approval to execute 90 day vacancy (\$3,947,354), 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).
Subtotal					(10,725,447)	
Street Lighting Fund 002						
Charges for Services	6,095,225	6,095,225	6,095,434	6,095,434	209	GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$209.
Use of Fund Balance	737,537	737,537	736,959	736,959	(578)	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).
Subtotal					(369)	
Corrections Inmate Fund 085						
Use of Fund Balance	65,942	65,942	64,421	64,421	(1,521)	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).
Crime Victims Assistance Fund 075						
Use of Fund Balance	317,545	317,545	306,644	306,644	(10,901)	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).
E-911 Fund 095						

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	2011 Current Annual Budget - March	2011 Current Annual Budget - April	Difference (Amount Transferred)	Description
Use of Fund Balance	113,669	113,669	61,140	51,606	(62,063)	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 (\$9,534).
Stadium Fund 055						
Use of Fund Balance	49,086	49,086	39,338	39,338	(9,748)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748).
Local Transit Operating Fund 515						
Other Financing Sources	2,989,406	2,989,406	2,974,365	2,947,756	(41,650)	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).
Use of Net Assets	2,750,454	2,739,349	2,750,456	2,750,456	2	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$2.
<i>Subtotal</i>					(41,648)	
Fleet Management Fund 610						
Use of Net Assets	496,012	496,012	450,806	449,806	(46,206)	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).
Group Self-Insurance Fund 605						
Use of Net Assets	13,521,203	13,521,203	13,516,247	13,516,247	(4,956)	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).
Risk Management Fund 602						
Other Financing Sources	5,101,936	5,101,936	3,101,936	3,101,936	(2,000,000)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,000).
Use of Net Assets	1,978,785	1,945,389	3,942,875	3,942,875	1,964,090	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).
<i>Subtotal</i>					(35,910)	
Workers' Compensation Fund 604						
Charges for Services	2,851,706	2,851,706	1,851,706	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	1,863,246	2,863,246	2,863,246	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.
<i>Subtotal</i>						
Total Revenue Budget Adjustments					\$ (10,938,769)	
Appropriations:						
General Fund 001						
County Administrator	\$ 4,721,336	\$ 4,615,413	\$ 4,546,367	\$ 4,546,367	\$ (174,969)	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).
Law	907,955	907,955	896,951	896,776	(11,179)	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).
Financial Services	12,595,137	12,595,137	12,457,602	12,437,169	(157,968)	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 (\$20,435).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	2011 Current Annual Budget - March	2011 Current Annual Budget - April	Difference (Amount Transferred)	Description
Human Resources	2,853,299	2,823,169	2,764,505	2,764,505	(88,794)	GCID 20110242 approval to execute 90 day vacancy (\$30,130), 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).
Information Technology	24,494,446	24,416,211	23,989,426	23,949,156	(545,290)	GCID 20110242 approval to execute 90 day vacancy (\$118,505). 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).
Tax Commissioner	9,046,710	9,046,710	8,954,773	8,954,773	(91,937)	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).
Support Services	8,107,975	8,059,714	7,973,950	7,919,053	(188,922)	GCID 20110275 approval to execute accepting funds from Clerk of Court imaging account \$11,000. GCID 20110242 approval to execute 90 day vacancy (\$60,873). 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).
Transportation	14,895,624	14,850,090	14,439,619	14,273,149	(622,475)	GCID 20110242 approval to execute 90 day vacancy (\$45,534), 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).
Planning & Development	7,100,252	7,030,829	6,905,238	6,905,238	(195,014)	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 20110259 approval to execute voluntary department reduction (\$2,500).
Police Services	83,906,051	82,673,157	79,800,774	79,559,668	(4,346,383)	GCID 20110242 approval to execute 90 day vacancy (\$1,347,360), 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 20110259 approval to execute voluntary department reduction (\$377,878). GCID 20110385 approval to execute voluntary department reduction (\$126,639).
Corrections	12,616,564	12,566,013	12,314,157	12,392,484	(224,080)	\$141,251 transferred from non-departmental, see non-departmental transfer schedule report. GCID 20110242 approval to execute 90 day vacancy (\$93,877). GCID 20110259 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).
Fire & Emergency Services	76,167,441	76,004,375	75,212,448	74,359,166	(1,808,275)	GCID 20110242 approval to execute 90 day vacancy (\$294,749), 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).
Community Services	3,778,581	3,778,581	3,675,209	3,675,209	(103,372)	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).
Library In-House Services	812,163	812,163	811,891	811,891	(272)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$272).
Community Services - Elections	3,365,652	3,365,652	3,355,337	2,950,337	(415,315)	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).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	2011 Current Annual Budget - March	2011 Current Annual Budget - April	Difference (Amount Transferred)	Description
Juvenile Court	4,958,431	5,102,531	5,048,639	5,310,139	351,708	\$405,600 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).
Sheriff	66,696,547	66,855,978	65,849,539	66,331,738	(364,809)	\$802,349 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).
Immigration Customs Enforcement	1,417,133	1,417,133	1,404,743	1,404,743	(12,390)	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).
Clerk of Court	9,114,299	9,114,299	9,033,188	9,033,188	(81,111)	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).
Judiciary	11,466,944	12,905,944	12,808,032	14,420,032	2,953,088	\$3,051,000 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).
Recorder's Court	1,176,754	1,206,554	1,217,120	1,242,020	65,266	\$71,800 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).
Probate Court	1,586,912	1,596,162	1,584,159	1,594,259	7,347	\$23,850 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).
District Attorney	7,904,041	7,904,041	7,785,953	7,785,953	(118,088)	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).
Solicitor General	3,787,718	3,791,118	3,743,569	3,749,469	(38,249)	\$9,685 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).
Clerk of Recorder's Court	1,206,481	1,206,481	1,195,044	1,195,044	(11,437)	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).
Contingency	4,000,000	3,912,888	3,912,888	3,912,888	(87,112)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Contribution to Transit	2,989,406	2,989,406	2,974,365	2,947,756	(41,650)	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).
Inmate Medical Reserve	2,500,000	2,322,589	2,142,272	1,556,400	(943,600)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Medical Examiner	946,334	1,033,446	1,033,446	1,033,446	87,112	See General Fund Non-departmental Budget Transfers Schedule for detail.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	2011 Current Annual Budget - March	2011 Current Annual Budget - April	Difference (Amount Transferred)	Description
Other Post Employee Benefit Reserve	6,000,000	6,017,484	6,016,787	6,044,658	44,658	GCID 20110242 approval to execute 90 day vacancy \$25,108, and GCID 20110385 approval to execute voluntary department reduction \$19,550.
Indigent Defense Reserve	5,980,541	4,867,741	4,846,641	3,521,041	(2,459,500)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Court Reporters Reserve	1,904,696	1,493,996	1,493,611	1,047,911	(856,785)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Court Interpreters Reserve	557,537	455,487	454,987	311,887	(245,650)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Subtotal					(10,725,447)	
Recreation Fund 105						
Community Services	29,615,665	29,470,217	29,172,933	29,151,689	(463,976)	GCID 20110242 approval to execute 90 day vacancy (\$145,448). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$318,528).
Contribution to Fund Balance	666,660	812,108	1,109,392	1,130,636	463,976	GCID 20110242 approval to execute 90 day vacancy \$145,448. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$318,528.
Subtotal						
Street Lighting Fund 002						
Transportation	6,871,716	6,871,716	6,871,347	6,871,347	(369)	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).
Corrections Inmate Fund 085						
Correction	139,882	139,882	138,361	138,361	(1,521)	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).
Crime Victims Assistance Fund 075						
District Attorney	434,909	434,909	429,608	429,608	(5,301)	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).
Solicitor General	743,228	743,228	737,628	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).
Subtotal					(10,901)	
E-911 Fund 095						
Police Services	11,727,252	11,727,252	11,674,723	11,665,189	(62,063)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$40,663) 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 (\$9,534).
Stadium Fund 055						
Stadium Operations	2,158,476	2,158,476	2,148,728	2,148,728	(9,748)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748).
Airport Operating Fund 520						
Transportation	845,584	845,584	831,312	831,312	(14,272)	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).
Working Capital Reserve	5,666	5,666	19,938	19,938	14,272	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.
Subtotal						
Local Transit Operating Fund 515						
Financial Services	72,616	72,616	71,693	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).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - Feb	2011 Current Annual Budget - March	2011 Current Annual Budget - April	Difference (Amount Transferred)	Description
Transportation	10,451,340	10,440,235	10,437,224	10,410,615	(40,725)	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).
Subtotal					(41,648)	
Solid Waste Operating Fund 595						
Financial Services	39,570,372	39,542,451	39,513,246	39,513,246	(57,126)	GCID 20110242 approval to execute 90 day vacancy (\$30,011). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$27,115).
Working Capital Reserve	119,138	147,059	176,264	176,264	57,126	GCID 20110242 approval to execute 90 day vacancy \$30,011. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$27,115.
Subtotal						
Stormwater Operating Fund 590						
Support Services	145,235	145,235	145,235	145,035	(200)	GCID 20110385 approval to execute voluntary department reduction (\$200).
Planning & Development	295,802	295,802	295,160	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	28,512,910	28,602,023	28,490,083	(192,954)	GCID 20110242 approval to execute 90 day vacancy (\$192,954).
Working Capital Reserve	1,346,176	1,427,190	1,516,945	1,539,972	193,796	GCID 20110385 approval to execute voluntary department reduction \$200, GCID 20110242 approval to execute 90 day vacancy \$192,954, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$642.
Subtotal						
Water and Sewer Operating Fund 501						
Support Services	166,150	166,150	166,150	165,650	(500)	GCID 20110385 approval to execute voluntary department reduction (\$500).
Water Resources	263,793,027	263,717,336	262,262,354	262,147,932	(1,645,095)	GCID 20110242 approval to execute 90 day vacancy (\$190,113), and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,454,982).
Working Capital Reserve	145,450	221,141	1,676,123	1,791,045	1,645,595	GCID 20110385 approval to execute voluntary department reduction \$500, GCID 20110242 approval to execute 90 day vacancy \$190,113, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,454,982.
Subtotal						
Fleet Management Fund 610						
Support Services	6,250,122	6,250,122	6,203,916	6,203,916	(46,206)	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).
Group Self-Insurance Fund 605						
Human Resources	55,855,390	55,855,390	55,850,434	55,850,434	(4,956)	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).
Risk Management Fund 602						
Law	153,076	119,680	118,720	118,720	(34,356)	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).
Financial Services	6,816,450	6,816,450	6,814,896	6,814,896	(1,554)	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).
Subtotal					(35,910)	
Total Appropriation Budget Adjustments					\$ (10,938,769)	

April 2011
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED Fund*	ESTIMATED BUDGET	OPEN DATES
BL017-11	Brushy Fork Creek Stream Restoration Stormwater BMP Project	DWR	504 Water and Sewer R & E Fund	\$650,000.00	5/11/2011
BL018-11	Hidden Valley, Yorkshire Place, Shady Hill, and Kinnett Drive/Mystere Circle Water Main Replacement Projects	DWR	504 Water and Sewer R & E Fund	\$1,318,000.00	3/17/2011
BL020-11	Purchase of Collins Hill Aquatic Facility Pool Filters	DOCS	317- 2005 SPLOST Fund	\$180,000.00	4/6/2011
BL022-11	Knollwood Pump Station Project	DWR	504 Water and Sewer R & E Fund	\$725,000.00	3/9/2011
BL023-11	F. Wayne Hill Water Resources Center Thickener Rehab Project	DWR	504 Water and Sewer R & E Fund	\$9,100,000.00	3/22/2011
BL024-11	Purchase of Prisoner Transport Vans	DOSS	305 Capital Vehicles and Fleet Equipment	\$110,000.00	2/23/2011
BL025-11	Ezzard Road Gravity Sewer Replacement & PS Demolition	DWR	504 Water and Sewer R & E Fund	\$1,800,000.00	3/18/2011
BL026-11	Pirkle Road, Pinedale and Mineral Springs Water Main Replacement projects	DWR	504 Water and Sewer R & E Fund	\$1,083,000.00	3/29/2011
BL028-11	Facility Energy Efficiency Retrofit (postponed, still active)	DOSS	200G Misc Grant Fund-External	\$1,200,000.00	On Hold
BL031-11	Property for Sale SR 324 at Hog Mountain Road	DOSS	Various Funds	Revenue	3/1/2011
BL032-11	Property for Sale 3201 Cross Road and 3267 SR 324 (Gravel Springs Road)	DOSS	Various Funds	Revenue	3/2/2011
BL034-11	Purchase and Installation of a Whole Body Imager	SHERIFF	065 Sheriff Special Operating Fund	\$158,788.00	3/24/2011
BL035-11	Purchase of Water Meter Repair Parts, Fittings, and Meter Boxes on an Annual Contract	DWR	001 General Fund	\$200,000.00	3/17/2011
BL037-11	Purchase of a Field Service Truck (on hold pending ROI study)	DOSS	305 Capital Vehicles and Fleet Equipment	\$180,000.00	3/22/2011
BL040-11	Purchase of Field Service Uniforms on an Annual Contract	VARIOUS	105 Recreation Fund	\$84,700.00	3/31/2011
BL041-11	Bethesda Senior Center Interior Renovation	DoCS	317- 2005 SPLOST Fund	\$650,000.00	4/7/2011
BL042-11	Purchase of Fertilizers, Herbicides, and Insecticides on an Annual Contract	DOCS DOT DWR	105 Recreation Fund 501 Water & Sewer Operating Fund 590 Stormwater Operating Fund	\$110,000.00	3/17/2011
BL043-11	Renovation of Police Headquarters	DOSS	316- 2001 SPLOST Fund 317- 2005 SPLOST Fund 318- 2009 SPLOST Fund	\$4,000,000.00	4/11/2011
BL044-11	Yellow River Post Office Site Development	DOCS	317- 2005 SPLOST Fund	\$340,000.00	4/14/2011
BL045-11	Mountain-Park Park Tennis Court Resurfacing	DOCS	317- 2005 SPLOST Fund	\$150,000.00	4/7/2011
BL046-11	Purchase of Law Uniforms on an Annual Contract	POLICE CORRECTIONS FIRE	001 General Fund	\$161,040.50	4/28/2011
BL047-11	Purchase of Dewatering Polymer on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$1,141,250.00	5/26/2011
BL048-11	Rockbridge Road (Liburn Stone Mountain Road - Five Forks Trickum Road) Pedestrian Safety and Rockbridge Road (@ Summer Cove Drive) Road Safety & Alignment Project	DOT	318- 2009 SPLOST Fund	\$1,406,056.00	4/14/2011
BL049-11	Lanier Filter Plant Site Drainage Improvements	DWR	504 Water and Sewer R & E Fund	\$598,803.00	4/22/2011
BL050-11	Lanier Filter Plant Backwash Filter Control Valves & Trac-Vac Upgrades	DWR	504 Water and Sewer R & E Fund	\$1,660,000.00	5/2/2011
BL051-11	Purchase of Personal Protective Safety Equipment and Other Miscellaneous Safety Products on an Annual Contract	VARIOUS	001 General Fund	\$150,000.00	4/25/2011

*Subject to appropriation of funds.

4-1-11 through 4-30-11

April 2011
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED Fund*	ESTIMATED BUDGET	OPEN DATES
BL052-11	Water Main Replacement for Hammersmith Road, Lamar Way/Whaley Court, Danbury Lane, and Lockridge Forest	DWR	504 Water and Sewer R & E Fund	\$1,400,000.00	5/3/2011
BL053-11	Water Main Replacement for Trotters Point, Valley Brook Rd/Northbrook Rd, and Chesterfield Ct.	DWR	504 Water and Sewer R & E Fund	\$1,195,000.00	5/10/2011
BL054-11	Water Main Replacement for Sudderth Road, Cordite Loop, Station Mill Court Phase II And Button Place	DWR	504 Water and Sewer R & E Fund	\$1,540,000.00	4/26/2011
BL055-11	Purchase and Installation of Diesel Exhaust Fluid (DEF) Dispensers and Storage	DOSS	610 Fleet Management Fund	\$125,000.00	4/20/2011
BL056-11	Purchase of Field Service and Staff Uniforms on an Annual Contract	FIRE	001 General Fund	\$220,000.00	4/21/2011
BL057-11	Peachtree Industrial Boulevard @ Berkeley Trail Negative Sewer grade Repair	DWR	504 Water and Sewer R & E Fund	\$565,000.00	5/11/2011
BL058-11	Hog Mountain Road No. 1 and Dacula Road Pump Stations Odor Control System	DWR	504 Water and Sewer R & E Fund	\$500,000.00	5/11/2011
BL059-11	Aquatic Renovations Phase II-Mountain Park/Collins Hill	DOCS	317- 2005 SPLOST Fund	TBD	5/13/2011
BL060-11	Firefighter Gear and Accessories on an Annual Contract	FIRE	001 General Fund	\$105,000.00	4/28/2011
BL061-11	Landscape Maintenance	DoCS	001 General Fund 105 Recreation Fund	\$150,000.00	5/10/2011
BL062-11	Old Suwanee Road (Lanier High School) School Safety Project	DOT	318- 2009 SPLOST Fund	\$188,535.00	5/5/2011
BL063-11	Rock Springs Road (north of Winslow Ridge Drive) Alignment & Safety Project	DOT	317- 2005 SPLOST Fund	\$707,000.00	5/19/2011
BL064-11	Property for Sale by Sealed Bid to Highest Responsible Bidder Tax Map Reference: 7232 006 (Surplus Property from DWR acquisition) 4.88 +/- acres of land with a house – 3929 Woodward Mill Road	DOSS	Revenue	\$199,750.00	5/26/2011
BL065-11	Property for Sale by Sealed Bid to Highest Responsible Bidder Tax Map Reference: 7-069-317 (Surplus Property from D.O.T acquisition) 1625 Reynolds Mill Drive, Lawrenceville, GA 30043	DOSS	Revenue	\$72,250.00	5/31/2011
BL066-11	FWHWRC Clarifiers Re-Coating Project	DWR	504 Water & Sewer R & E Fund	\$900,000.00	5/12/11
BL067-11	Replacement of Existing Water Meters on an Annual Contract (On hold pending legal review)	DWR	501 Water and Sewer Operating Fund 504 Water and Sewer R & E Fund	\$300,000.00	On Hold
BL068-11	Knvilla Pump Station Phase Out	DWR	504 Water & Sewer R & E Fund	\$350,000.00	5/31/11
OS085-11	Purchase of Stingray II Upgrade/Sidewinder Radio Surveillance Equipment (Exempt from Purchasing Ordinance)	POLICE	070 Police Special Investigation Fund	\$113,300.00	2/16/11
RP003-11	Maintenance of Computers, Printers, Scanners and Peripherals on an Annual Contract	ITS	001 General Fund	\$150,000.00	3/2/2011
RP004-11	Provision of an Employee Assistance Program on an Annual Contract	HR	605 Group Self-Insurance Fund	\$100,000.00	03/11/2011

*Subject to appropriation of funds.

April 2011
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED Fund*	ESTIMATED BUDGET	OPEN DATES
RP005-11	Lease, Design, Development, and Operation of an Aircraft Storage Hangar	DOT	520 Airport Operating Fund	(REVENUE) Minimum base rent shall be \$0.29 per square foot per year for the entire site and rent will be adjusted at the end of the first three-year period of term, and every three years thereafter based on Consumer Price Index.	4/28/2011
RP006-11	Water Production Facilities Standby Generator Project	DWR	504 Water and Sewer R & E Fund	\$11,300,000.00	5/19/2011
RP007-11	Broad Based Internet and Intranet Services on an Annual Contract	ITS	300 Information Tech Capital Project Fund	\$250,000.00	5/3/2011
RP008-11	Purchase of Remittance Processing System	TAX COMM.	300 Information Tech Capital Project Fund	\$400,000.00	4/27/2011
RP009-11	I-85 Corridor Alternatives Analysis Study	DOT	318- 2009 SPLOST Fund - + Grant Funds	\$1,200,000.00	5/16/2011
RP010-11	Provide Professional Brokerage Services on a multi-year contract.	HR	Cost neutral	\$0.00	5/17/11
RP011-11	Demolition of Existing Playgrounds and Installation of New Playgrounds at Pinckneyville Soccer and Jones Bridge Parks	DoCS	317 2005 SPLOST Fund	\$292,000.00	5/20/2011
RP012-11	Purchase and Instalation of System Migration and Disaster Recovery	ITS	300 Information Tech Capital Project Fund	\$250,000.00	5/19/11
RP013-11	Provision of Pension Investment Advisory Services on an Annual Contract (Contracted through RPMC)	Finance	To be provided	To be provided	6/6/11

*Subject to appropriation of funds.