

Gwinnett County, Georgia
Financial Status Report
for the period ended
July 31, 2011



M E M O R A N D U M

TO: Chairman Charlotte J. Nash
District Commissioners

FROM: Aaron J. Bovos
Deputy County Administrator/CFO

Maria B. Woods
Director of Financial Services

DATE: August 18, 2011

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

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

- 1) Financial Summaries by Fund (Page 14)
 - 2011 adopted annual budget (adopted by the Board of Commissioners, January 4th);
 - current annual budget (adopted annual budget including budget amendments through the current month);
 - year-to-date actual revenues and expenditures (actual amounts received or expended);
 - percentage comparisons to the current annual budget; and
 - fund balance/net assets as of the report date (does not include anticipated revenues or appropriations through year-end).
- 2) General Fund Non-departmental Budget Transfers Schedule (Page 47)
- 3) Inter-fund Transfers – All Funds Schedule (Page 48)
- 4) Budget Adjustments by Fund Schedule (Page 49)
- 5) Purchasing Upcoming Solicitations Report (Page 66)

Highlights

This report is analyzed using a straight-line monthly calculation, and actual revenues and expenditures/expenses should be at 58% (7/12th) of budget. This is the percentage being used to determine if an item is below or above “expectations.” Revenues and expenditures/expenses commonly do not follow a straight-line pattern throughout the year, and this memorandum includes explanations of significant variances.

The July report includes budget adjustments associated with the implementation of the full cost allocation plan adopted by the Board (GCID 20110602) on July 19th. Changes in revenue expectations and expenditure appropriations related to this action are reflected in the current annual budget amounts, with detail included in the Budget Adjustment by Fund Schedule beginning on page 49. The full cost allocation plan will provide for a consistent approach to allocating overhead costs to benefiting funds and departments.

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. Investment income in funds with strong performance was increased at reconciliation. Other funds which were not adjusted are also showing strong investment performance.

Due to the timing of revenue streams, the Recreation, Stadium and Stormwater funds temporarily reflect negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received. The new Police Special Treasury and the Police Special State funds are currently reporting negative equity; however, entries will be posted in August to move equity from the Police Special Investigation fund which will eliminate the deficits. The Vehicle Replacement fund is reporting negative equity pending final entries to close the fund.

Also, please note that in order to facilitate timely monthly reporting, some items that are attributable to the current month 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 are received.

Contributions to Capital for the following special use funds: District Attorney Special Operations (080), Police Special Justice (070), Police Special Treasury (071), Police Special State (072), Crime Victims Assistance (075), E-911 (095), Sheriff Special Justice (065), Sheriff Special Treasury (066), and Sheriff Special State (067) cannot be made until expenditures are incurred. Prior to year-end, these funds will be evaluated and transfers processed as required. All General Fund budgeted contributions to capital have been made for the year. Contributions to capital for all other funds are processed monthly.

Fuel was budgeted at \$2.75 per gallon, and in July the average price paid was \$3.41 per gallon. The current countywide budget is \$5.8 million, and at the end of July, 69% or \$4 million has been spent. Based on a projected average price of \$3.50 for the remainder of 2011, the projected year-end expense is \$7.2 million, resulting in a \$1.4 million shortfall. The Department of Finance met with all Departments and Elected Officials projected to have shortfall in the current year. While everyone is concerned about the volatility of fuel pricing and the ability to project total cost for the year, current projections were compared to available

funding. Police Department and Corrections have requested to reallocate funds from personnel vacancies that have existed beyond the mandatory 90-day period. The District Attorney is going to supplement the fuel budget with District Attorney Special Operations Fund, if necessary. The Sheriff, Department of Support Services, and Department of Water Resources are currently planning to absorb the increase in current operating budgets. The Fire Department, with a projected shortfall of approximately \$140,000, will continue to monitor fuel expenses and the impact on operations. Another meeting will be scheduled in 30-60 days to review updated projections.

Earlier in the year, two cost saving measures were implemented. The savings for 90-day vacancies (GCID 20110242) were projected to be \$2.2 million across all funds by year-end. Actual savings related to the 90-day vacancy requirement were \$2.5 million through July, with \$1.6 million of the savings coming from the General Fund. The savings for the budget-necessitated furlough initiative (GCID 20110263) across all funds were projected to be \$2.8 million for 2011, or approximately \$712,000 per day. Actual savings from the July 4th budget-necessitated furlough was approximately \$953,000, and it is now anticipated that the total savings for 2011 will be approximately \$3.8 million.

Fund Details

FUND 001 – General Fund (Page 14)

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

Revenues

Taxes – Revenues are received from taxes pertaining to real and personal property, public utilities, motor vehicles, and business occupation, as well as penalties and interest paid on delinquent taxes. Real and personal property tax revenues, the primary sources of 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.

Licenses and Permits – The primary sources of revenue are from building permits and business license renewals. Occupational licenses are renewed in March, and alcohol licenses are renewed in September. Based on historical trending, no shortfall is expected.

Charges for Services – The primary sources of revenue for this category are judicial fees, ambulance billing, and commission charges for the billing and collection of ad valorem taxes. Revenue will be below expectation until fourth quarter when property tax commissions are received.

Fines and Forfeitures – The primary source of revenue for this category is received from fines initiated by public safety and collected through the judicial system. Generally, revenue reporting is one month in arrears. Year-to-date revenue is 53% of budget, which is comparable to 54% for the same time period last year. Given that 2010 ended slightly under budget and no trending differences are foreseen, it is projected that this will also end slightly under current year budget.

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

Miscellaneous – The primary sources of revenue for this category are received from facilities rental, phone commissions, utility rebates, purchasing-card rebates, and the Board of Education special election revenue. Revenue through July is below expectation because the Board of Education is not scheduled to hold their special election for the Educational Special Purpose Local Option Sales Tax (ESPLOST) referendum until November.

Other Financing Sources – The primary sources of this revenue are operating transfers and proceeds from capital asset disposals. This year the Georgia Department of Transportation paid the County \$302,590 (GCID 20110132) for the real estate rights for the State Road 316 project.

Appropriations

Law – Expenditures are slightly above expectation due to recent payouts of excess leave obligations in personal services. Leave payouts are not budgeted at the department level, and vacancy savings will continue to be monitored.

Financial Services - Expenditures are below expectation because of vacancies existing longer than 90 day periods and contracts payments that will be made in the third and fourth quarter.

Human Resources - Expenditures are below expectation due to the timing of professional services and advertising expenditures. Costs associated with public safety personnel testing and future advertising are anticipated later in the year. Based on discussions with the department, it is expected that the general operating budget will be fully utilized at year-end, but the department continues to monitor for any possible cost savings.

Information Technology – The prepayments of office equipment, telephone maintenance, license support, and public safety hardware place expenditures above expectation. Expenditures are in line with historical trends, and based on discussions with the department, the expectation is to be within budget by year-end.

Corrections - Expenditures are below expectation due to vacancy savings that have exceeded 90 day periods. Repairs to older equipment, including washers and dryers, are being absorbed within their current operating budget and will offset some of their savings. Based on discussion with the department, it is anticipated that the department will stay within budget for the remainder of 2011.

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

Community Services Elections - Expenditures are anticipated to remain below expectation until the last quarter in preparation for the November ESPLOST referendum.

Juvenile Court – Year-to-date expenditures are above expectation 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.

Immigration Customs Enforcement (ICE) – Year-to-date expenditures are under expectation, primarily due to minimal use of overtime, and, based on discussion with the department, this trend is expected to continue through the remainder of 2011.

Clerk of Court – Year-to-date expenditures are below expectation; however, based on discussions with the department, the Board of Equalization's (BOE) expenditures typically increase in the second half of the year as appeals move from the Tax Assessor to the BOE.

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

Solicitor General - Expenditures are lower than expectation due to salary savings from vacant positions. Based on historical trends, the department is expected to end the year under budget.

Clerk of Recorder's Court - Expenditures are lower than expectation, partly due to salary savings from a vacant position. The vacancy is planned to be filled in the near future. Based on discussions with the department, they expect to utilize the majority of their general operating budget by year-end.

Non-Departmental

Contribution to Capital – The budget was adjusted according to approved agenda GCID 20110454 that eliminated a subsidized building project. No further contributions will be made this year.

Contributions to Transit – The annual budget was reduced due to several approved agenda items relating to programs such as 90 day vacancy, furloughs, workers compensation, risk, and other voluntary reductions. Actual contributions to the Local Transit Operating Fund will be reduced equally in the remaining months to coincide with the budget reduction.

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

Medical Examiner – The total annual amounts per contract have been reserved in the system, but payments will be processed monthly.

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

Pauper Burials - Expenditures are incurred on an as needed basis.

FUND 950 – 2002 General Obligation Refunding Bond Debt Service Fund (Page 16)

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

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

FUND 951 – 2003 General Obligation Debt (Detention Center) (Page 17)

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest related to the 2003 detention center construction bonds.

The revenues for this fund are primarily property taxes collected in the fourth quarter. Intergovernmental revenues are receipts from the State for transfer tax received when real estate is sold or purchased in the County. Other Financing Sources revenue of \$7.9 million was received from closing the 2002 General Obligation Bond Debt Service Fund.

Debt service payments are made in January and July.

FUND 105 – Recreation Fund (Page 18)

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 Charges for Services that are received from seasonal programs. Intergovernmental revenue is a Real Estate Transfer Tax received from the State and is not consistent month to month. Miscellaneous revenues are primarily received from facility equipment rental fees that are seasonal in nature and historically strong this time of year.

Expenditures are also seasonal in nature, and historically increase in the second and third quarters. Current expenditures are in line with historical trends with the expectation to fully utilize the annual budget by year-end.

FUND 003 – Speed Hump Fund (Page 19)

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

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

Expenditures are lower than anticipated, driven by lower maintenance costs. Repair and Maintenance expenditures are seasonal in nature and can also be affected by weather conditions. Based on discussions with the department, expenditures are expected to fall in line with budget by year-end with contracts currently in process, as well as, the anticipated replacement of other speed humps in late summer/early fall.

FUND 002 – Street Lighting Fund (Page 20)

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 21)

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

Revenues increased 11% in July; however, actual receipts are still tracking lower than expected for merchandise sales and is related to a Georgia Department of Corrections ruling that prohibits tobacco products in all Georgia prisons. To date, the sales of other items have not offset the loss in revenue from cigarette sales.

Expenditures through July are well below expectation because inmate General Educational Development (GED) testing expenditures have shifted to the State Criminal Alien Assistance Program Grant.

FUND 090 – Sheriff Inmate Fund (Page 22)

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

Commissary commissions are typically received one month in arrears. Revenue through July is slightly above expectation due to an increase in merchandise sales in June.

Expenditures through July continue to trend lower than expected. The Sheriff is utilizing GED grant funding paid by Gwinnett Technical College for inmate GED testing.

FUND 075 – Crime Victims Assistance Fund (Page 23)

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

Fines and Forfeitures are below expectation primarily due to judicial revenues posting one month in arrears. Also, cases that are diverted from trial, which are not assessed the 5% crime victim fine, are on an upward trend.

Payments to subsidized agencies (Gwinnett Sexual Assault Center and Partnership against Domestic Violence) are made on a quarterly basis. Personal Service expenses for the District Attorney are slightly above expectation due to recent payouts of excess leave obligations. Leave payouts are not budgeted at the department level.

FUND 080 – District Attorney Special Operations Fund (Page 24)

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

FUND 070 – Police Special Justice Fund (Page 25)

This fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used to investigate illegal drug activity and related criminal offenses.

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

FUND 071 – Police Special Treasury Fund (Page 26)

This fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used to investigate illegal drug activity and related criminal offenses.

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

FUND 072 – Police Special State Fund (Page 27)

This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used to investigate illegal drug activity and related criminal offenses.

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

FUND 065 – Sheriff Special Justice Fund (Page 28)

This fund accounts for revenues resulting from the U.S. Department of Justice confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used to investigate illegal drug activity and related criminal offenses.

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

FUND 066 – Sheriff Special Treasury Fund (Page 29)

This fund accounts for revenues resulting from the U.S. Department of Treasury confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used to investigate illegal drug activity and related criminal offenses.

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

FUND 067 – Sheriff Special State Fund (Page 30)

This fund accounts for revenues resulting from the State of Georgia's confiscation of money or the sale of property from illegal drug and narcotics activities. The law states that any money or property confiscated in this manner shall be used to investigate illegal drug activity and related criminal offenses.

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

FUND 095 – E-911 Fund (Page 31)

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

Appropriations are well under expectation primarily due to reduced telecommunications costs. Based on discussion with the department, this trend is expected to continue for the balance of 2011.

FUND 055 – Stadium Fund (Page 32)

This fund accumulates stadium-related revenues including motor vehicle rental taxes in order to pay debt service on the Stadium construction bonds and insurance 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. Ticket and parking revenue, reported as Charges for Services, is typically received in June and October. Based on review of trends, revenues are expected to end the year on target.

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

FUND 050 – Tourism Fund (Page 33)

This fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with State law which includes debt service payments for the Gwinnett Center and parking facility.

Revenues are collected one month in arrears. Other Financing Sources revenue of \$4.8 million was received from closing the Tourism Sustainability Fund.

Expenditures are currently below expectation because the second bi-annual debt service payment for the Civic Center is not scheduled until September.

FUND 051 – Tourism Sustainability Fund (Page 34)

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

FUND 040 – Tree Bank Fund (Page 35)

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

Revenues are higher than expected during this period due to contributions received from developers in lieu of replacing trees for proposed site development work.

Expenditures for this fund occur as projects are identified and approved.

FUND 520 – Airport Operating Fund (Page 36)

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

Charges for Services are higher than expected due to an increase in flight operations in June and July. Monthly fluctuations in Fuel Sale Commission revenue are typical as gas prices and weather influence flying activity. Although Charges for Services as a percentage are higher than expected, the department does not expect overall revenues to exceed budget by the end of the year.

Transportation expense year-to-date is lower than expected, driven by a one month delay in the posting of utility expense and lower than expected repair, maintenance, and parts expenses. Contracted services and parts are purchased on an as needed basis.

FUND 515 – Local Transit Operating Fund (Page 37)

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

Charges for Services revenue are consistent with prior year receipts. Miscellaneous revenue is over expectation due to fuel rebate checks received in April in the amount of \$363,080 for the last quarter of 2009 and all of 2010. Other Financing Sources include Contributions to Transit from the General Fund. Budgeted transfers from the General Fund were reduced due to several approved agenda items relating to programs such as 90 day vacancy, furloughs, workers compensation, risk, and other voluntary reductions. Actual contributions to Transit will be reduced equally in the remaining months to coincide with the budget reduction. Monitoring of the balance will continue.

Transportation invoices for contracted services are paid one month in arrears.

FUND 595 – Solid Waste Operating Fund (Page 38)

This fund accounts for the operations as provided in the *Solid Waste Collection and Disposal Services Ordinance*. Tax revenues are received from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Gwinnett County and reported as Charges for Services. The residential fees billed and collected in 2010 were for 2011 services and accounting rules require that Gwinnett County report that revenue in 2011. Each month 1/12th of the amount deferred in 2010 is reported as 2011 Charges for Service. Residential service fees billed and collected in 2011 will be reported in 2012.

Tax revenues are received quarterly through franchise fees, and third quarter revenues are expected to be received in full by October 30th. The current Charges for Services revenue trend is slightly higher than expected due to conservative revenue estimates in the first full year of this program. The Miscellaneous Revenue budget was established for fines for hauler non-compliance. Overall, revenue is projected to slightly exceed expectation as new homeowners are billed.

Payments to haulers lag one month. Based on discussions with the department, expenditures are projected to stay within budget.

FUND 590 – Stormwater Operating Fund (Page 39)

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

Charges for Services are collected in the fourth quarter with property tax collections. 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 that will be filled in August. Planning and Development expenditures are lower than expected due to PC lease payments scheduled to be paid during the third quarter. Stormwater/Water Resources expenses are below projections due to payments to the United States Geological Service (USGS) that are expected to be paid during the third and fourth quarter. Additionally, there are fewer requests for road service repairs.

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

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

Contributions and Donations are less than expected due to reductions associated with system development charges. Miscellaneous revenues will be collected in the fourth quarter from the State for rebates related to the Yellow River project for taxes paid on purchased equipment.

Current expenses for Water Resources are in line with historical trends and are expected to be fully expensed by year-end.

FUND 606 – Auto Liability Fund (Page 41)

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

Expenditures are below expectation due to lower than anticipated claims to date. Based on discussions with the department and current claims, it is expected that expenditures will end the year under budget.

FUND 610 – Fleet Management Fund (Page 42)

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

Charges for Services revenue is lower than anticipated as a result of less than expected billable hours for shop services. Miscellaneous revenue year-to-date reflects an annual payment in the amount of \$231,000 received from the Board of Education for their portion of fuel site maintenance costs.

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

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

This fund accounts for all financial transactions related to the payment of premiums and benefits for active employees’ health, disability, and life insurance. Revenues are received from employee and employer contributions.

Charges for Services are running slightly under expectation because contributions to this fund are not made for vacant positions. Miscellaneous revenue is over expectation due to receipt of prescription rebates, which follow no discernable pattern.

Financial Services expenditures have been reclassified to the correct fund in August and will be reflected in next month’s report.

Human Resources expenditures are lower than anticipated as costs associated with claims are incurred as needed. Based on discussions with the department, it is anticipated that budget projections are on target for year-end expenditures.

FUND 602 – Risk Management Fund (Page 44)

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

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 related to Charges for Services will be reduced equally in the remaining months to coincide with the budget reduction. Miscellaneous revenue is above expectation because of reimbursements for damaged property.

The annual Law expenditure budget was reduced in March (GCID 20110268) due to a reduction in contributions to the Risk Management Fund and Workers’ Compensation Fund. Actual contribution expenditures will be reduced equally in the remaining months to coincide with the budget reduction. Financial Services expenses are lower than anticipated due to

costs associated with claims which are incurred as needed. Based on discussions with the department and current claims, it is expected that expenditures will end the year under budget. Human Resources expenses are posting as negative due to retroactive changes in employee cost allocations posted incorrectly. Payroll is working to correct the allocation in personal services.

FUND 611 – Vehicle Replacement Fund (Page 45)

This fund accumulates resources for the purchase of vehicles, and as such, in accordance with generally accepted accounting principles, the balance in this fund has been transferred to the Capital Vehicle Fund. Final transactions to close the fund are scheduled to take place in the third quarter.

FUND 604 – Workers’ Compensation Fund (Page 46)

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

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.

Expenditures are lower than anticipated due to costs associated with claims which are incurred as needed. Based on discussions with the department, it is anticipated that budget projections are on target for year-end expenditures.

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
GENERAL FUND (001)				
Fund Balance January 1	\$ 148,246,722	\$ 148,246,722	\$ 148,246,722	
Revenues:				
Taxes	\$ 310,684,846	\$ 312,714,042	\$ 49,698,835	15.89%
Insurance Premiums	22,156,915	22,156,915	-	0.00%
Licenses and Permits	7,989,111	7,674,929	3,949,782	51.46%
Intergovernmental	2,771,928	2,959,739	1,721,950	58.18%
Charges for Services	48,324,843	58,776,365	27,512,883	46.81%
Fines and Forfeitures	14,299,214	12,811,242	6,832,932	53.34%
Investment Income	188,694	437,970	387,763	88.54%
Contributions and Donations	19,400	19,400	21,372	110.16%
Miscellaneous	4,062,057	4,235,067	1,962,807	46.35%
Other Financing Sources	90,437	495,736	431,331	87.01%
Total Revenues without Use of Fund Balance	410,587,445	422,281,405	92,519,655	21.91%
Use of Fund Balance	32,995,263	1,972,843	-	0.00%
Use of Fund Balance - Designated	5,000,000	-	-	0.00%
TOTAL REVENUES	\$ 448,582,708	\$ 424,254,248	\$ 92,519,655	21.81%
Appropriations:				
County Administrator	\$ 4,721,336	\$ 4,546,367	\$ 2,359,641	51.90%
Law	907,955	1,889,130	1,118,840	59.23%
Financial Services	12,595,137	13,192,145	6,582,959	49.90%
Human Resources	2,853,299	2,800,558	1,471,441	52.54%
Information Technology	24,494,446	24,390,005	15,801,425	64.79%
Tax Commissioner	9,046,710	9,015,428	4,885,109	54.19%
Support Services	8,107,975	8,274,824	4,438,619	53.64%
Transportation	14,895,624	14,257,981	7,422,532	52.06%
Planning and Development	7,100,252	6,867,420	3,524,969	51.33%
Probation	7,820	7,820	2,814	35.98%
Police Services	83,906,051	78,943,399	44,574,681	56.46%
Corrections	12,616,564	12,448,456	6,515,557	52.34%
Fire and Emergency Services	76,167,441	74,173,178	41,095,672	55.41%
Community Services	3,778,581	3,615,559	1,943,083	53.74%
Community Services Subsidies:				
Atlanta Regional Commission	765,261	765,261	572,850	74.86%
Board of Health	1,489,896	1,489,896	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	41,306	75.00%
Council for Seniors	1,395	1,395	1,046	74.98%
Department of Family and Children's Services	371,768	371,768	278,826	75.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	168,750	75.00%
Library In-House Services	812,163	811,891	448,629	55.26%
Library Subsidy	16,118,068	16,118,068	12,088,551	75.00%
Mental Health	384,149	768,297	576,223	75.00%
Total Community Services Subsidies	20,232,323	20,616,199	15,303,152	74.23%

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
Community Services - Elections	3,365,652	2,935,930	1,272,929	43.36%
Juvenile Court	4,958,431	5,563,139	3,383,009	60.81%
Sheriff	66,696,547	66,725,034	38,358,068	57.49%
Immigration Customs Enforcement	1,417,133	1,404,743	742,427	52.85%
Clerk of Court	9,114,299	9,033,188	4,951,078	54.81%
Judiciary	11,466,944	16,267,832	10,084,937	61.99%
Recorder's Court	1,176,754	1,299,520	768,176	59.11%
Probate Court	1,586,912	1,611,459	919,914	57.09%
District Attorney	7,904,041	7,785,953	4,404,899	56.57%
Solicitor General	3,787,718	3,749,569	1,848,932	49.31%
Clerk of Recorder's Court	1,206,481	1,195,044	638,739	53.45%
Non-Departmental:				
Compensation Reserve	4,000,000	4,000,000	-	0.00%
Contingency	4,000,000	3,912,888	-	0.00%
Contribution to Capital	16,721,886	921,886	921,886	100.00%
Contribution to Transit	2,989,406	2,727,030	1,828,709	67.06%
Grant Match	300,000	300,000	-	0.00%
Gwinnett Hospital Authority	6,000,000	6,000,000	6,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Inmate Medical Reserve	2,500,000	1,044,661	-	0.00%
Judicial Reserve	200,000	200,000	-	0.00%
Medical Examiner	946,334	1,033,446	1,033,446	100.00%
Other Miscellaneous	1,160,882	1,160,882	65,588	5.65%
Operational Efficiency Reserve	275,000	275,000	-	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,057,200	3,500,000	57.78%
Pauper Burials	84,000	84,000	40,800	48.57%
Partnership Gwinnett	500,000	500,000	250,000	50.00%
Fuel/Parts Reserve	250,000	250,000	-	0.00%
Indigent Defense Reserve	5,980,541	2,011,641	-	0.00%
Court Reporters Reserve	1,904,696	511,811	-	0.00%
Court Interpreters Reserve	557,537	181,787	-	0.00%
Other Governmental Agencies	-	372,136	372,136	100.00%
Total Non-Departmental	54,470,282	31,644,368	14,012,565	44.28%
TOTAL APPROPRIATIONS	\$ 448,582,708	\$ 424,254,248	\$ 238,426,167	56.20%

Projected Fund Balance December 31

\$ 110,251,459

\$ 146,273,879

Fund Balance as of Report Date

\$ 2,340,210

Number of months available using fund balance

0.1

YTD financial report 2011 gwinnettcouy

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

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)				
Fund Balance January 1	\$ 17,602,305	\$ 17,602,305	\$ 17,602,305	
Revenues:				
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 737,202	12.54%
Intergovernmental	-	15,000	11,560	77.07%
Investment Income	15,656	22,249	14,489	65.12%
Other Financing Sources	-	7,921,810	7,921,810	100.00%
TOTAL REVENUES	\$ 5,895,003	\$ 13,838,406	\$ 8,685,061	62.76%
Appropriations:				
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 5,196,325	100.00%
Total Appropriations without Contribution to Fund Balance	5,196,584	5,196,584	5,196,325	100.00%
Contribution to Fund Balance	698,419	8,641,822	-	0.00%
TOTAL APPROPRIATIONS	\$ 5,895,003	\$ 13,838,406	\$ 5,196,325	37.55%
Projected Fund Balance December 31	\$ 18,300,724	\$ 26,244,127		
Fund Balance as of Report Date			\$ 21,091,041	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
RECREATION FUND (105)				
Fund Balance January 1	\$ 8,219,899	\$ 8,219,899	\$ 8,219,899	
Revenues:				
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 2,210,981	9.00%
Intergovernmental	64,633	64,633	30,806	47.66%
Charges for Services	4,263,904	4,332,632	2,613,908	60.33%
Investment Income	46,413	46,413	6,112	13.17%
Contributions and Donations	1,500	1,500	-	0.00%
Miscellaneous	1,447,783	1,537,723	1,039,242	67.58%
TOTAL REVENUES	\$ 30,403,825	\$ 30,562,493	\$ 5,901,049	19.31%
Appropriations:				
Community Services	\$ 29,615,665	\$ 29,859,977	\$ 15,908,933	53.28%
Support Services	121,500	121,500	69,691	57.36%
Total Appropriations without Contribution to Fund Balance	29,737,165	29,981,477	15,978,624	53.29%
Contribution to Fund Balance	666,660	581,016	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,403,825	\$ 30,562,493	\$ 15,978,624	52.28%
Projected Fund Balance December 31	\$ 8,886,559	\$ 8,800,915		
Fund Balance (Deficit) as of Report Date			\$ (1,857,676)	

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
SPEED HUMP FUND (003)				
Fund Balance January 1	\$ 1,023,046	\$ 1,023,046	\$ 1,023,046	
Revenues:				
Taxes	\$ 217	\$ -	\$ -	0.00%
Charges for Services	114,469	114,894	2,603	2.27%
Investment Income	407	407	295	72.48%
TOTAL REVENUES	\$ 115,093	\$ 115,301	\$ 2,898	2.51%
Appropriations:				
Transportation	\$ 46,814	\$ 55,847	\$ 8,335	14.92%
Total Appropriations without Contribution to Fund Balance	46,814	55,847	8,335	14.92%
Contribution to Fund Balance	68,279	59,454	-	0.00%
TOTAL APPROPRIATIONS	\$ 115,093	\$ 115,301	\$ 8,335	7.23%
Projected Fund Balance December 31	\$ 1,091,325	\$ 1,082,500		
Fund Balance as of Report Date			\$ 1,017,609	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
STREET LIGHTING FUND (002)				
Fund Balance January 1	\$ 4,110,810	\$ 4,110,810	\$ 4,110,810	
Revenues:				
Taxes	\$ 21,082	\$ -	\$ -	0.00%
Charges for Services	6,095,225	6,123,626	149,575	2.44%
Investment Income	2,872	2,872	2,148	74.79%
Miscellaneous	15,000	-	-	0.00%
Total Revenues without Use of Fund Balance	6,134,179	6,126,498	151,723	2.48%
Use of Fund Balance	737,537	755,259	-	0.00%
TOTAL REVENUES	\$ 6,871,716	\$ 6,881,757	\$ 151,723	2.20%
Appropriations:				
Transportation	\$ 6,871,716	\$ 6,881,757	\$ 3,348,542	48.66%
TOTAL APPROPRIATIONS	\$ 6,871,716	\$ 6,881,757	\$ 3,348,542	48.66%
Projected Fund Balance December 31	\$ 3,373,273	\$ 3,355,551		
Fund Balance as of Report Date			\$ 913,991	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
CORRECTIONS INMATE FUND (085)				
Fund Balance January 1	\$ 78,551	\$ 78,551	\$ 78,551	
Revenues:				
Charges for Services	\$ 69,380	\$ 63,880	\$ 31,587	49.45%
Investment Income	60	60	24	40.00%
Miscellaneous	4,500	4,600	2,386	51.87%
Total Revenues without Use of Fund Balance	73,940	68,540	33,997	49.60%
Use of Fund Balance	65,942	70,329	-	0.00%
TOTAL REVENUES	\$ 139,882	\$ 138,869	\$ 33,997	24.48%
Appropriations:				
Corrections	\$ 139,882	\$ 138,869	\$ 58,283	41.97%
TOTAL APPROPRIATIONS	\$ 139,882	\$ 138,869	\$ 58,283	41.97%
Projected Fund Balance December 31	\$ 12,609	\$ 8,222		
Fund Balance as of Report Date			\$ 54,265	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
SHERIFF INMATE FUND (090)				
Fund Balance January 1	\$ 1,466,095	\$ 1,466,095	\$ 1,466,095	
Revenues:				
Charges for Services	\$ 360,891	\$ 360,891	\$ 215,462	59.70%
Investment Income	617	617	439	71.15%
TOTAL REVENUES	\$ 361,508	\$ 361,508	\$ 215,901	59.72%
Appropriations:				
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 99,160	27.48%
Total Appropriations without Contribution to Fund Balance	360,891	360,891	99,160	27.48%
Contribution to Fund Balance	617	617	-	0.00%
TOTAL APPROPRIATIONS	\$ 361,508	\$ 361,508	\$ 99,160	27.43%
 Projected Fund Balance December 31	 \$ 1,466,712	 \$ 1,466,712		
 Fund Balance as of Report Date			 \$ 1,582,836	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
CRIME VICTIMS ASSISTANCE FUND (075)				
Fund Balance January 1	\$ 1,535,317	\$ 1,535,317	\$ 1,535,317	
Revenues:				
Fines and Forfeitures	\$ 922,029	\$ 921,052	\$ 425,046	46.15%
Investment Income	1,984	1,984	1,063	53.58%
Total Revenues without Use of Fund Balance	924,013	923,036	426,109	46.16%
Use of Fund Balance	317,545	361,272	-	0.00%
TOTAL REVENUES	\$ 1,241,558	\$ 1,284,308	\$ 426,109	33.18%
Appropriations:				
Gwinnett Sexual Assault Center	\$ 30,000	\$ 30,000	\$ 22,500	75.00%
Partnership against Domestic Violence	33,421	33,421	25,066	75.00%
District Attorney	434,909	483,259	311,770	64.51%
Solicitor General	743,228	737,628	289,989	39.31%
TOTAL APPROPRIATIONS	\$ 1,241,558	\$ 1,284,308	\$ 649,325	50.56%
Projected Fund Balance December 31	\$ 1,217,772	\$ 1,174,045		
Fund Balance as of Report Date			\$ 1,312,101	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
DISTRICT ATTORNEY SPECIAL OPERATIONS FUND (080)				
Fund Balance January 1	\$ 473,878	\$ 473,878	\$ 473,878	
Revenues:				
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 147,338	95.06%
Investment Income	200	550	312	56.73%
Total Revenues without Use of Fund Balance	155,200	155,550	147,650	94.92%
Use of Fund Balance	27,300	19,450	-	0.00%
TOTAL REVENUES	\$ 182,500	\$ 175,000	\$ 147,650	84.37%
Appropriations:				
District Attorney	\$ 182,500	\$ 175,000	\$ 43,432	24.82%
TOTAL APPROPRIATIONS	\$ 182,500	\$ 175,000	\$ 43,432	24.82%
 Projected Fund Balance December 31	 \$ 446,578	 \$ 454,428		
 Fund Balance as of Report Date			 \$ 578,096	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
POLICE SPECIAL JUSTICE FUND (070)				
Fund Balance January 1	\$ 7,630,133	\$ 7,630,133	\$ 7,630,133	
Revenue:				
Fines and Forfeitures	\$ 1,000,000	\$ 1,000,000	\$ 608,338	60.83%
Investment Income	-	3,300	4,016	121.70%
Miscellaneous	-	500	277	55.40%
Total Revenues without Use of Fund Balance	1,000,000	1,003,800	612,631	61.03%
Use of Fund Balance	1,295,313	3,615,816	-	0.00%
TOTAL REVENUES	\$ 2,295,313	\$ 4,619,616	\$ 612,631	13.26%
Appropriations:				
Police Special Investigation Operations	\$ 2,295,313	\$ 4,619,616	\$ 343,852	7.44%
TOTAL APPROPRIATIONS	\$ 2,295,313	\$ 4,619,616	\$ 343,852	7.44%
 Projected Fund Balance December 31	 \$ 6,334,820	 \$ 4,014,317		
 Fund Balance as of Report Date			 \$ 7,898,912	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
POLICE SPECIAL TREASURY FUND (071)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Other Financing Sources	\$ -	\$ 265,145	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ 265,145	\$ -	0.00%
Appropriations:				
Police Services	\$ -	\$ 98,000	\$ 131	0.13%
Total Appropriations without Contribution to Fund Balance	-	98,000	131	0.13%
Contribution to Fund Balance	-	167,145	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 265,145	\$ 131	0.05%
 Projected Fund Balance December 31	 \$ -	 \$ 167,145		
 Fund Balance (Deficit) as of Report Date			 \$ (131)	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
POLICE SPECIAL STATE FUND (072)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenue:				
Other Financing Sources	\$ -	\$ 2,843,128	\$ -	0.00%
TOTAL REVENUES	\$ -	\$ 2,843,128	\$ -	0.00%
Appropriations:				
Police Services	\$ -	\$ 763,266	\$ 13,128	1.72%
Total Appropriations without Contribution to Fund Balance	-	763,266	13,128	1.72%
Contribution to Fund Balance	-	2,079,862	-	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 2,843,128	\$ 13,128	0.46%
Projected Fund Balance December 31	\$ -	\$ 2,079,862		
Fund Balance (Deficit) as of Report Date			\$ (13,128)	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
SHERIFF SPECIAL JUSTICE FUND (065)				
Fund Balance January 1	\$ 1,388,403	\$ 1,388,403	\$ 1,388,403	
Revenues:				
Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 117,929	58.96%
Investment Income	822	822	749	91.12%
Miscellaneous	-	100,000	100,000	100.00%
Total Revenues without Use of Fund Balance	200,822	300,822	218,678	72.69%
Use of Fund Balance	499,178	1,325,626	-	0.00%
TOTAL REVENUES	\$ 700,000	\$ 1,626,448	\$ 218,678	13.45%
Appropriations:				
Sheriff Special Operations	\$ 700,000	\$ 1,626,448	\$ 57,980	3.56%
TOTAL APPROPRIATIONS	\$ 700,000	\$ 1,626,448	\$ 57,980	3.56%
 Projected Fund Balance December 31	 \$ 889,225	 \$ 62,777		
 Fund Balance as of Report Date			 \$ 1,549,101	

YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
SHERIFF SPECIAL TREASURY FUND (066)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Investment Income	\$ -	\$ 330	\$ -	0.00%
Other Financing Sources	-	961,665	-	0.00%
TOTAL REVENUES	\$ -	\$ 961,995	\$ -	0.00%
Appropriations:				
Sheriff Special Operations	\$ -	\$ 961,995	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 961,995	\$ -	0.00%
 Projected Fund Balance December 31	 \$ -	 \$ -		
 Fund Balance as of Report Date			 \$ -	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
SHERIFF SPECIAL STATE FUND (067)				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Investment Income	\$ -	\$ 50	\$ -	0.00%
Other Financing Sources	-	169,380	-	0.00%
TOTAL REVENUES	\$ -	\$ 169,430	\$ -	0.00%
Appropriations:				
Sheriff Special Operations	\$ -	\$ 169,430	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ -	\$ 169,430	\$ -	0.00%
Projected Fund Balance December 31	\$ -	\$ -		
Fund Balance as of Report Date			\$ -	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
E-911 FUND (095)				
Fund Balance January 1	\$ 34,551,916	\$ 34,551,916	\$ 34,551,916	
Revenues:				
Charges for Services	\$ 11,580,000	\$ 11,580,000	\$ 6,970,440	60.19%
Investment Income	33,583	198,583	125,051	62.97%
Total Revenues without Use of Fund Balance	11,613,583	11,778,583	7,095,491	60.24%
Use of Fund Balance	113,669	739,987	-	0.00%
TOTAL REVENUES	\$ 11,727,252	\$ 12,518,570	\$ 7,095,491	56.68%
Appropriations:				
Police Services	\$ 11,727,252	\$ 12,471,118	\$ 5,614,184	45.02%
Total Appropriations without Working Capital Reserve	11,727,252	12,471,118	5,614,184	45.02%
Working Capital Reserve	-	47,452	-	0.00%
TOTAL APPROPRIATIONS	\$ 11,727,252	\$ 12,518,570	\$ 5,614,184	44.85%
Projected Fund Balance December 31	\$ 34,438,247	\$ 33,859,381		
Fund Balance as of Report Date			\$ 36,033,223	

YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
STADIUM FUND (055)				
Fund Balance January 1	\$ 750,550	\$ 750,550	\$ 750,550	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 419,754	55.97%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	959,250	959,250	494,830	51.59%
Investment Income	140	140	47	33.57%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	1,314,631	62.32%
Use of Fund Balance	49,086	76,848	-	0.00%
TOTAL REVENUES	\$ 2,158,476	\$ 2,186,238	\$ 1,314,631	60.13%
Appropriations:				
Stadium Debt	\$ 2,158,476	\$ 2,186,238	\$ 2,148,955	98.29%
TOTAL APPROPRIATIONS	\$ 2,158,476	\$ 2,186,238	\$ 2,148,955	98.29%
Projected Fund Balance December 31	\$ 701,464	\$ 673,702		
Fund Balance (Deficit) as of Report Date			\$ (83,774)	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
TOURISM FUND (050)				
Fund Balance January 1	\$ 1,451,719	\$ 1,451,719	\$ 1,451,719	
Revenues:				
Taxes	\$ 5,722,277	\$ 6,139,358	\$ 3,214,471	52.36%
Investment Income	-	800	1,739	217.38%
Charges for Services	476	476	-	0.00%
Other Financing Sources	4,834,167	4,852,444	4,844,206	99.83%
TOTAL REVENUES	\$ 10,556,920	\$ 10,993,078	\$ 8,060,416	73.32%
Appropriations:				
Tourism	\$ 5,629,459	\$ 6,210,157	\$ 2,315,446	37.28%
Total Appropriations without Contribution to Fund Balance	5,629,459	6,210,157	2,315,446	37.28%
Contribution to Fund Balance	4,927,461	4,782,921	-	0.00%
TOTAL APPROPRIATIONS	\$ 10,556,920	\$ 10,993,078	\$ 2,315,446	21.06%
Projected Fund Balance December 31	\$ 6,379,180	\$ 6,234,640		
Fund Balance as of Report Date			\$ 7,196,689	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
TOURISM SUSTAINABILITY FUND (051)				
Fund Balance January 1	\$ 4,842,711	\$ 4,842,711	\$ 4,842,711	
Revenues:				
Investment Income	\$ 9,733	\$ 1,495	\$ 1,495	100.00%
Total Revenues without Use of Fund Balance	9,733	1,495	1,495	100.00%
Use of Fund Balance	4,824,434	4,842,711	-	0.00%
TOTAL REVENUES	\$ 4,834,167	\$ 4,844,206	\$ 1,495	0.03%
Appropriations:				
Other Financing Use	\$ 4,834,167	\$ 4,844,206	\$ 4,844,206	100.00%
TOTAL APPROPRIATIONS	\$ 4,834,167	\$ 4,844,206	\$ 4,844,206	100.00%
 Projected Fund Balance December 31	 \$ 18,277	 \$ -		
 Fund Balance as of Report Date			 \$ -	
This fund is closed				

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
TREE BANK FUND (040)				
Fund Balance January 1	\$ 38,102	\$ 38,102	\$ 38,102	
Revenues:				
Licenses and Permits	\$ 22,000	\$ 22,000	\$ 22,184	100.84%
Investment Income	10	10	13	130.00%
Total Revenues without Use of Fund Balance	22,010	22,010	22,197	100.85%
Use of Fund Balance	14,682	16,610	-	0.00%
TOTAL REVENUES	\$ 36,692	\$ 38,620	\$ 22,197	57.48%
Appropriations:				
Planning and Development	\$ 36,692	\$ 38,620	\$ 1,125	2.91%
TOTAL APPROPRIATIONS	\$ 36,692	\$ 38,620	\$ 1,125	2.91%
Projected Fund Balance December 31	\$ 23,420	\$ 21,492		
Fund Balance as of Report Date			\$ 59,174	

YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
AIRPORT OPERATING FUND (520)				
Net Assets January 1	\$ 278,924	\$ 278,924	\$ 278,924	
Revenues:				
Charges for Services	\$ 140,000	\$ 110,000	\$ 75,980	69.07%
Investment Income	-	105	102	97.14%
Miscellaneous	711,250	711,250	424,678	59.71%
Total Revenues without Use of Net Assets	851,250	821,355	500,760	60.97%
Use of Net Assets	-	144,984	-	0.00%
TOTAL REVENUES	\$ 851,250	\$ 966,339	\$ 500,760	51.82%
Appropriations:				
Transportation	\$ 845,584	\$ 966,339	\$ 433,772	44.89%
Total Appropriations without Working Capital Reserve	845,584	966,339	433,772	44.89%
Working Capital Reserve	5,666	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 851,250	\$ 966,339	\$ 433,772	44.89%
Projected Net Assets December 31	\$ 284,590	\$ 133,940		
Net Assets as of Report Date			\$ 345,912	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
LOCAL TRANSIT OPERATING FUND (515)				
Net Assets January 1	\$ 3,148,439	\$ 3,148,439	\$ 3,148,439	
Revenues:				
Charges for Services	\$ 4,525,746	\$ 3,593,475	\$ 2,221,414	61.82%
Investment Income	350	1,900	2,297	120.89%
Miscellaneous	258,000	505,780	372,691	73.69%
Other Financing Sources	2,989,406	2,727,030	1,828,709	67.06%
Total Revenues without Use of Net Assets	7,773,502	6,828,185	4,425,111	64.81%
Use of Net Assets	2,750,454	2,967,186	-	0.00%
TOTAL REVENUES	\$ 10,523,956	\$ 9,795,371	\$ 4,425,111	45.18%
Appropriations:				
Financial Services	\$ 72,616	\$ 71,693	\$ 38,390	53.55%
Transportation	10,451,340	9,723,678	3,452,156	35.50%
TOTAL APPROPRIATIONS	\$ 10,523,956	\$ 9,795,371	\$ 3,490,546	35.63%
Projected Net Assets December 31	\$ 397,985	\$ 181,253		
Net Assets as of Report Date			\$ 4,083,004	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
SOLID WASTE OPERATING FUND (595)				
Net Assets January 1	\$ 2,899,378	\$ 2,899,378	\$ 2,899,378	
Revenues:				
Taxes	\$ 125,207	\$ 125,207	\$ 63,666	50.85%
Charges for Services	39,164,656	39,227,965	23,610,297	60.19%
Investment Income	391,647	295,000	157,609	53.43%
Miscellaneous	8,000	8,000	2	0.03%
Total Revenues without Use of Net Assets	39,689,510	39,656,172	23,831,574	60.10%
Use of Net Assets	-	396,914	-	0.00%
TOTAL REVENUES	\$ 39,689,510	\$ 40,053,086	\$ 23,831,574	59.50%
Appropriations:				
Financial Services	\$ 39,570,372	\$ 40,053,086	\$ 19,643,286	49.04%
Total Appropriations without Working Capital Reserve	39,570,372	40,053,086	19,643,286	49.04%
Working Capital Reserve	119,138	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 39,689,510	\$ 40,053,086	\$ 19,643,286	49.04%
Projected Net Assets December 31	\$ 3,018,516	\$ 2,502,464		
Net Assets as of Report Date			\$ 7,087,666	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
STORMWATER OPERATING FUND (590)				
Net Assets January 1	\$ 3,510,324	\$ 3,510,324	\$ 3,510,324	
Revenues:				
Taxes	\$ 60,000	\$ -	\$ -	0.00%
Charges for Services	30,400,000	30,480,000	760,827	2.50%
Investment Income	10,000	10,000	8,128	81.28%
Miscellaneous	250	22,600	25,216	111.58%
Other Financing Sources	-	12,000	-	0.00%
TOTAL REVENUES	\$ 30,470,250	\$ 30,524,600	\$ 794,171	2.60%
Appropriations:				
Support Services	\$ 145,235	\$ 145,035	\$ 45,157	31.14%
Planning and Development	295,802	295,160	144,114	48.83%
Water Resources	28,683,037	28,612,459	14,897,591	52.07%
Total Appropriations without Working Capital Reserve	29,124,074	29,052,654	15,086,862	51.93%
Working Capital Reserve	1,346,176	1,471,946	-	0.00%
TOTAL APPROPRIATIONS	\$ 30,470,250	\$ 30,524,600	\$ 15,086,862	49.43%
 Projected Net Assets December 31	 \$ 4,856,500	 \$ 4,982,270		
 Net Assets (Deficit) as of Report Date			 \$ (10,782,367)	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
WATER AND SEWER OPERATING FUND (501)				
Net Assets January 1	\$ 3,405,514	\$ 3,405,514	\$ 3,405,514	
Revenues:				
Charges for Services	\$ 253,759,000	\$ 253,759,000	\$ 139,994,784	55.17%
Investment Income	30,000	41,000	30,274	73.84%
Contributions and Donations	9,770,000	9,770,000	3,577,452	36.62%
Miscellaneous	1,508,000	1,706,000	121,285	7.11%
Other Financing Sources	150,000	-	-	0.00%
TOTAL REVENUES	\$ 265,217,000	\$ 265,276,000	\$ 143,723,795	54.18%
Appropriations:				
Support Services	\$ 166,150	\$ 165,650	\$ 40,371	24.37%
Planning and Development	766,889	766,889	438,824	57.22%
Water Resources	263,793,027	262,069,915	140,651,539	53.67%
Information Technology	345,484	9,150	6,720	73.44%
Total Appropriations without Working Capital Reserve	265,071,550	263,011,604	141,137,454	53.66%
Working Capital Reserve	145,450	2,264,396	-	0.00%
TOTAL APPROPRIATIONS	\$ 265,217,000	\$ 265,276,000	\$ 141,137,454	53.20%
Projected Net Assets December 31	\$ 3,550,964	\$ 5,669,910		
Net Assets as of Report Date			\$ 5,991,855	

YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
AUTO LIABILITY FUND (606)				
Net Assets January 1	\$ 1,733,847	\$ 1,733,847	\$ 1,733,847	
Revenues:				
Charges for Services	\$ -	\$ 1,000,000	\$ 583,328	58.33%
Investment Income	811	811	582	71.76%
Other Financing Sources	1,000,000	-	-	0.00%
Total Revenues without Use of Net Assets	1,000,811	1,000,811	583,910	58.34%
Use of Net Assets	-	56,133	-	0.00%
TOTAL REVENUES	\$ 1,000,811	\$ 1,056,944	\$ 583,910	55.25%
Appropriations:				
Financial Services	\$ 1,000,000	\$ 1,056,944	\$ 210,788	19.94%
Total Appropriations without Working Capital Reserve	1,000,000	1,056,944	210,788	19.94%
Working Capital Reserve	811	-	-	0.00%
TOTAL APPROPRIATIONS	\$ 1,000,811	\$ 1,056,944	\$ 210,788	19.94%
Projected Net Assets December 31	\$ 1,734,658	\$ 1,677,714		
Net Assets as of Report Date			\$ 2,106,969	

YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
FLEET MANAGEMENT FUND (610)				
Net Assets January 1	\$ 2,426,645	\$ 2,426,645	\$ 2,426,645	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 21,662	-
Charges for Services	5,398,110	5,398,110	2,512,595	46.55%
Investment Income	-	500	611	122.20%
Miscellaneous	356,000	237,087	233,011	98.28%
Total Revenues without Use of Net Assets	5,754,110	5,635,697	2,767,879	49.11%
Use of Net Assets	496,012	1,163,573	-	0.00%
TOTAL REVENUES	\$ 6,250,122	\$ 6,799,270	\$ 2,767,879	40.71%
Appropriations:				
Support Services	\$ 6,250,122	\$ 6,799,270	\$ 3,228,266	47.48%
TOTAL APPROPRIATIONS	\$ 6,250,122	\$ 6,799,270	\$ 3,228,266	47.48%
Projected Net Assets December 31	\$ 1,930,633	\$ 1,263,072		
Net Assets as of Report Date			\$ 1,966,258	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
GROUP SELF-INSURANCE FUND (605)				
Net Assets January 1	\$ 24,767,720	\$ 24,767,720	\$ 24,767,720	
Revenues:				
Charges for Services	\$ 42,228,187	\$ 37,415,738	\$ 21,066,863	56.30%
Investment Income	106,000	106,000	156,349	147.50%
Miscellaneous	-	25,800	19,559	75.81%
Total Revenues without Use of Net Assets	42,334,187	37,547,538	21,242,771	56.58%
Use of Net Assets	13,521,203	3,384,763	-	0.00%
TOTAL REVENUES	\$ 55,855,390	\$ 40,932,301	\$ 21,242,771	51.90%
Appropriations:				
Financial Services	\$ -	\$ -	\$ 4	-
Human Resources	55,855,390	40,932,301	20,924,371	51.12%
TOTAL APPROPRIATIONS	\$ 55,855,390	\$ 40,932,301	\$ 20,924,375	51.12%
Projected Net Assets December 31	\$ 11,246,517	\$ 21,382,957		
Net Assets as of Report Date			\$ 25,086,116	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
RISK MANAGEMENT FUND (602)				
Net Assets January 1	\$ 19,287,797	\$ 19,287,797	\$ 19,287,797	
Revenues:				
Charges for Services	\$ -	\$ 3,101,936	\$ 2,087,239	67.29%
Investment Income	18,697	50,697	38,722	76.38%
Miscellaneous	-	5,600	4,525	80.80%
Other Financing Sources	5,101,936	-	-	0.00%
Total Revenues without Use of Net Assets	5,120,633	3,158,233	2,130,486	67.46%
Use of Net Assets	1,978,785	4,615,450	-	0.00%
TOTAL REVENUES	\$ 7,099,418	\$ 7,773,683	\$ 2,130,486	27.41%
Appropriations:				
Law	\$ 153,076	\$ 641	\$ 411	64.12%
Financial Services	6,816,450	7,720,471	3,698,177	47.90%
Human Resources	129,892	52,571	(11,370)	-21.63%
TOTAL APPROPRIATIONS	\$ 7,099,418	\$ 7,773,683	\$ 3,687,218	47.43%
Projected Net Assets December 31	\$ 17,309,012	\$ 14,672,347		
Net Assets as of Report Date			\$ 17,731,065	

YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
VEHICLE REPLACEMENT FUND (611)				
Net Assets January 1	\$ 23,424,965	\$ 23,424,965	\$ 23,424,965	
Revenues:				
Use of Net Assets	\$ 21,000,000	\$ 23,536,791	\$ -	0.00%
TOTAL REVENUES	\$ 21,000,000	\$ 23,536,791	\$ -	0.00%
Appropriations:				
Support Services	\$ 21,000,000	\$ 23,536,791	\$ 23,536,791	100.00%
TOTAL APPROPRIATIONS	\$ 21,000,000	\$ 23,536,791	\$ 23,536,791	100.00%
Projected Net Assets December 31	\$ 2,424,965	\$ (111,826)		
Net Assets (Deficit) as of Report Date			\$ (111,826)	

YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 7/31/2011	Actuals YTD as of 7/31/2011	% Actual to Annual Total
WORKERS' COMPENSATION FUND (604)				
Net Assets January 1	\$ 11,626,695	\$ 11,626,695	\$ 11,626,695	
Revenues:				
Charges for Services	\$ 2,851,706	\$ 1,851,706	\$ 1,219,049	65.83%
Investment Income	18,627	18,627	16,403	88.06%
Total Revenues without Use of Net Assets	2,870,333	1,870,333	1,235,452	66.06%
Use of Net Assets	1,863,246	2,877,033	-	0.00%
TOTAL REVENUES	\$ 4,733,579	\$ 4,747,366	\$ 1,235,452	26.02%
Appropriations:				
Human Resources	\$ 4,733,579	\$ 4,747,366	\$ 2,186,304	46.05%
TOTAL APPROPRIATIONS	\$ 4,733,579	\$ 4,747,366	\$ 2,186,304	46.05%
 Projected Net Assets December 31	 \$ 9,763,449	 \$ 8,749,662		
 Net Assets as of Report Date			 \$ 10,675,843	

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	(197,223)	Transferred to Corrections
	(1,258,116)	Transferred to Sheriff
<i>Subtotal</i>	(1,455,339)	
Indigent Defense Reserve	(39,300)	Transferred to Probate Court
	(3,368,900)	Transferred to Judiciary
	(83,300)	Transferred to Recorder's Court
	(477,400)	Transferred to Juvenile
<i>Subtotal</i>	(3,968,900)	
Court Reporters Reserve	(130,800)	Transferred to Juvenile Court
	(1,252,300)	Transferred to Judiciary
	(9,785)	Transferred to Solicitor General
<i>Subtotal</i>	(1,392,885)	
Court Interpreters Reserve	(50,400)	Transferred to Juvenile
	(46,000)	Transferred to Recorder's Court
	(277,600)	Transferred to Judiciary
	(1,750)	Transferred to Probate Court
<i>Subtotal</i>	(375,750)	
Total Non-Departmental Transfers	\$ (7,279,986)	
<i>To:</i>		
Corrections	\$ 197,223	Transferred from Inmate Medical Reserve.
Juvenile Court	50,400	Transferred from Court Interpreters Reserve
	130,800	Transferred from Court Reporters Reserve
	477,400	Transferred from Indigent Defense
<i>Subtotal</i>	658,600	
Sheriff	1,258,116	Transferred from Inmate Medical Reserve
Judiciary	277,600	Transferred from Court Interpreters Reserve
	1,252,300	Transferred from Court Reporters Reserve
	3,368,900	Transferred from Indigent Defense
<i>Subtotal</i>	4,898,800	
Recorder's Court	46,000	Transferred from Court Interpreters Reserve
	83,300	Transferred from Indigent Defense
<i>Subtotal</i>	129,300	
Probate Court	39,300	Transferred from Indigent Defense
	1,750	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	41,050	
Solicitor General	9,785	Transferred from Court Reporters Reserve
Medical Examiner	87,112	Transferred from Contingency
Total Transfers From Non-Departmental Reserves	\$ 7,279,986	

INTER-FUND TRANSFERS - ALL FUNDS

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	2002 GOB Debt Service (950)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Tourism (050)	Tourism Sustainability (051)	Miscellaneous Grants (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,675	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 165,675
2003 GOB Debt Service (951)	-	7,921,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,921,811
Tourism (050)	-	-	-	-	-	-	-	-	-	4,844,206	-	-	-	-	-	-	4,844,206
Local Transit Operating (515)	2,727,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,727,030
Capital Projects (300-318)	925,886	-	2,500,000	-	-	573,922	172,997	46,112	244,491	-	2,550,000	-	-	-	608,000	-	7,621,408
Capital Veh/Fleet Equipment (305)	1,818,667	-	82,330	5,734	25,000	-	-	-	-	-	-	-	-	-	26,404	23,536,791	25,494,926
Miscellaneous Grants (200-250G)	102,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,484
Renewal & Extension - Airport	-	-	-	-	-	-	-	-	-	-	-	43,788	-	-	-	-	43,788
Renewal & Extension - Stormwater	-	-	-	-	-	-	-	-	-	-	-	-	18,291,549	-	-	-	18,291,549
Renewal & Extension - Water & Sewer	-	-	-	-	-	-	-	-	-	-	425,262	-	-	-	63,476,000	-	63,901,262
	\$ 5,574,067	\$ 7,921,811	\$ 2,582,330	\$ 5,734	\$ 25,000	\$ 573,922	\$ 172,997	\$ 46,112	\$ 244,491	\$ 4,844,206	\$ 3,050,937	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 634,404	\$ 23,536,791	\$ 131,114,139

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	2002 GOB Debt Service (950)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	Police Special Justice (070)	Police Special State (072)	E-911 (095)	Tourism (050)	Tourism Sustainability (051)	Miscellaneous Grants (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,675	\$ -	\$ -	\$ 52,500	\$ -	\$ -	\$ 128,175
2003 GOB Debt Service (951)	-	7,921,810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,921,810
Tourism (050)	-	-	-	-	-	-	-	-	-	4,844,206	-	-	-	-	-	-	4,844,206
Local Transit Operating (515)	1,725,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,725,309
Capital Projects (300-318)	922,886	-	1,458,333	-	-	-	-	-	198,822	-	2,550,000	-	-	-	35,000	-	5,165,041
Capital Veh/Fleet Equipment (305)	1,335,750	-	48,026	-	-	-	-	-	-	-	-	-	-	-	15,402	23,536,791	24,935,969
Miscellaneous Grants (200-250G)	26,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,575
Renewal & Extension - Airport	-	-	-	-	-	-	-	-	-	-	-	25,543	-	-	-	-	25,543
Renewal & Extension - Stormwater	-	-	-	-	-	-	-	-	-	-	-	-	10,670,071	-	-	-	11,095,333
Renewal & Extension - Water & Sewer	-	-	-	-	-	-	-	-	-	-	425,262	-	-	-	-	-	37,027,667
	\$ 4,010,520	\$ 7,921,810	\$ 1,506,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,822	\$ 4,844,206	\$ 3,050,937	\$ 25,543	\$ 10,670,071	\$ 37,080,167	\$ 50,402	\$ 23,536,791	\$ 92,895,628

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

BUDGET ADJUSTMENTS BY FUND - REVENUES

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
General Fund 001				
Taxes	\$ 310,684,846	\$ 312,714,042	\$ 2,029,196	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Taxes \$482,751. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes \$1,546,445.
Licenses and Permits	7,989,111	7,674,929	(314,182)	GCID 20110112 approval to execute the replacement of Article X of Chapter 14 and to amend the Department of Planning and Development's Fee Schedule to add fees for certain new permits \$10,800. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Licenses and Permits (\$324,982).
Intergovernmental	2,771,928	2,959,739	187,811	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Intergovernmental Revenue \$185,546. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Intergovernmental \$2,265.
Charges for Services	48,324,843	58,776,365	10,451,522	GCID 20110129 to increase the emergency transport rate charge by Fire and Emergency Services \$1,500,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Charges for Services \$890,333. GCID 20110348 to increase the administrative and daily fees paid by defendants sentenced to the Work Alternative Program \$36,760. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$13,400). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$8,037,829.
Fines & Forfeitures	14,299,214	12,811,242	(1,487,972)	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Fines and Forfeitures (\$160,185). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Fines and Forfeitures (\$1,327,787).
Investment Income	188,694	437,970	249,276	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Investment Income \$249,276.
Miscellaneous (Support Services)	4,062,057	4,235,067	173,010	GCID 20110157 execute a license agreement between Gwinett County and United Tower Company to install and attach communication antennas and equipment \$3,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Miscellaneous Revenue \$10,000. GCID 20110275 execute to accept funds from the Clerk of Court (Clerk's Imaging Account) in the amount of \$11,000 and to increase Department of Support Services budget by the same amount for conference room furnishings. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$140,410. GCID 20110566 approval to execute the Tall Structure Lease Agreement with MetroPCS , Inc. \$8,600.
Other Financing Sources (Support Services)	90,437	495,736	405,299	GCID 20110132 approval to execute any and all documents to transfer real estate rights to Georgia DOT for the State Route 316 project \$302,590. GCID 20110188 approval/authorization to declare 0.153+/- acres of right of way and 0.044 +/- acres of permanent construction easement \$3,530. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$95,479. GCID 20110530 approval to execute a temporary easement on County owned property (Tax Parcel 3002 137) for Hamilton Mill Specialist, LLC \$3,700.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
				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). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$460,454), GCID 20110454 approval to execute amending the Capital Improvement Plan by eliminating the subsidized building project. Highlights of the amendments include: increase the Community Services Subsidy - GRN Mental Health \$384,148; eliminate the subsidized building project in the General Government Capital Project Fund; decrease the General Fund Contribution to Capital (\$15,800,000); and Increase the contribution to the Budget Stabilization Reserve. GCID 20110242 approval to execute 90 day vacancy (\$196,437). GCID 20110242 approval to execute 90 day vacancy (\$387,413). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance (\$150,289). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$148,827), GCID 20110530 approval to execute a temporary easement on County owned property (Tax Parcel 3002 137) for Hamilton Mill Specialist, LLC (\$3,700) and GCID 20110566 approval to execute the Tall Structure Lease Agreement with MetroPCS , Inc. (\$8,600).
Use of Fund Balance	32,995,263	1,972,843	(31,022,420)	
Use of Fund Balance - Designated	5,000,000	-	(5,000,000)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$5,000,000).
Subtotal			(24,328,460)	
2002 General Obligation Refunding Bond Debt Service Fund 950				
Use of Fund Balance	3,215,918	11,136,721	7,920,803	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,920,803.
2003 General Obligation Bond Debt Service Fund 951				
Intergovernmental	-	15,000	15,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Intergovernmental \$15,000.
Investment Income	15,656	22,249	6,593	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$6,593.
Other Financing Sources	-	7,921,810	7,921,810	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,921,810.
Subtotal			7,943,403	
Recreation Fund 105				
Charges for Services	4,263,904	4,332,632	68,728	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$68,728.
Miscellaneous	1,447,783	1,537,723	89,940	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$81,925. GCID 20110565 approval to execute temporary construction easement and permanent sanitary sewer easement on County owned property (Tax Parcel 4345 038) to the Gwinnett County Water and Sewer Authority for the Norris Lake Pump Station Force Main Project \$8,015.
Subtotal			158,668	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Speed Hump Fund 003				
Taxes	217	-	(217)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$217).
Charges for Services	114,469	114,894	425	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$425.
<i>Subtotal</i>			208	
Street Lighting Fund 002				
Taxes	21,082	-	(21,082)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$21,082).
Charges for Services	6,095,225	6,123,626	28,401	GCID 20110187 approval to incorporate into the Gwinett County Street Lighting District one subdivision \$209. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$21,082. GCID 20110607 approval to incorporate into the Gwinett County Street Lighting District one subdivision \$7,110.
Miscellaneous	15,000	-	(15,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous (\$15,000).
Use of Fund Balance	737,537	755,259	17,722	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181) and GCID 20110187 approval to incorporate into the Gwinett County Street Lighting District one subdivision (\$4). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$3,442. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$16,574 and GCID 20110607 approval to incorporate into the Gwinett County Street Lighting District one subdivision (\$1,716).
<i>Subtotal</i>			10,041	
Corrections Inmate Fund 085				
Charges for Services	69,380	63,880	(5,500)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$5,500).
Miscellaneous	4,500	4,600	100	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$100.
Use of Fund Balance	65,942	70,329	4,387	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$5,908.
<i>Subtotal</i>			(1,013)	
Crime Victims Assistance Fund 075				
Fine and Forfeitures	922,029	921,052	(977)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Fines and Forfeitures (\$977).
Use of Fund Balance	317,545	361,272	43,727	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$8,381) and GCID 20110268 reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,520). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$54,628.
<i>Subtotal</i>			42,750	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
District Attorney Special Operations Fund 080				
Investment Income	200	550	350	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$350.
Use of Fund Balance	27,300	19,450	(7,850)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance (\$7,850).
<i>Subtotal</i>			(7,500)	
Police Special Justice Fund 070				
Investment Income	-	3,300	3,300	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$3,300.
Miscellaneous	-	500	500	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$500.
Use of Fund Balance	1,295,313	3,615,816	2,320,503	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$2,320,503.
<i>Subtotal</i>			2,324,303	
Police Special Treasury Fund 071				
Other Financing Sources	-	265,145	265,145	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$265,145.
Police Special State Fund 072				
Other Financing Sources	-	2,843,128	2,843,128	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$2,843,128.
Sheriff Special Justice Fund 065				
Miscellaneous	-	100,000	100,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$100,000.
Use of Fund Balance	499,178	1,325,626	826,448	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$826,448.
<i>Subtotal</i>			926,448	
Sheriff Special Treasury Fund 066				
Investment Income	-	330	330	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$330.
Other Financing Sources	-	961,665	961,665	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$961,665.
<i>Subtotal</i>			961,995	
Sheriff Special State Fund 067				
Investment Income	-	50	50	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$50.
Other Financing Sources	-	169,380	169,380	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$169,380.
<i>Subtotal</i>			169,430	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
E-911 Fund 095				
Investment Income	33,583	198,583	165,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$165,000.
Use of Fund Balance	113,669	739,987	626,318	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 (\$47,008). GCID 20110242 approval to execute 90 day vacancy (\$14,132). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$739,987.
<i>Subtotal</i>			791,318	
Stadium Fund 055				
Use of Fund Balance	49,086	76,848	27,762	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$37,510.
Tourism Fund 050				
Taxes	5,722,277	6,139,358	417,081	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes \$417,081.
Investment Income	-	800	800	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$800.
Other Financing Sources	4,834,167	4,852,444	18,277	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$18,277.
<i>Subtotal</i>			436,158	
Tourism Sustainability Fund 051				
Investment Income	9,733	1,495	(8,238)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income (\$8,238).
Use of Fund Balance	4,824,434	4,842,711	18,277	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$18,277.
<i>Subtotal</i>			10,039	
Tree Bank Fund 040				
Use of Fund Balance	14,682	16,610	1,928	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,928.
Airport Operating Fund 520				
Charges for Services	140,000	110,000	(30,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$30,000).
Investment Income	-	105	105	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$105.
Use of Net Assets	-	144,984	144,984	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$12,829. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$132,155.
<i>Subtotal</i>			115,089	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Local Transit Operating Fund 515				
Charges for Services	4,525,746	3,593,475	(932,271)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$932,271).
Investment Income	350	1,900	1,550	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$1,550.
Miscellaneous	258,000	505,780	247,780	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$247,780.
Other Financing Sources	2,989,406	2,727,030	(262,376)	GCID 20110242 approval to execute 90 day vacancy (\$11,015). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$4,026). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$397,983). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
Use of Net Assets	2,750,454	2,967,186	216,732	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$2. GCID 20110451 approval to execute voluntary department budget reductions in the amount of \$397,983. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$181,253).
<i>Subtotal</i>			(728,585)	
Solid Waste Operating Fund 595				
Charges for Services	39,164,656	39,227,965	63,309	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$63,309.
Investment Income	391,647	295,000	(96,647)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income (\$96,647).
Use of Net Assets	-	396,914	396,914	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$396,914.
<i>Subtotal</i>			363,576	
StormWater Operating Fund 590				
Taxes	60,000	-	(60,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$60,000).
Charges for Services	30,400,000	30,480,000	80,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$80,000.
Miscellaneous	250	22,600	22,350	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$22,350.
Other Financing Sources	-	12,000	12,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$12,000.
<i>Subtotal</i>			54,350	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Water and Sewer Operating Fund 501				
Investment Income	30,000	41,000	11,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$11,000.
Miscellaneous	1,508,000	1,706,000	198,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$198,000.
Other Financing Sources	150,000	-	(150,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$150,000).
<i>Subtotal</i>			59,000	
Auto Liability Fund 606				
Charges for Services	-	1,000,000	1,000,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$1,000,000.
Other Financing Sources	1,000,000	-	(1,000,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$1,000,000).
Use of Net Assets	-	56,133	56,133	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$56,133.
<i>Subtotal</i>			56,133	
Fleet Management Fund 610				
Investment Income	-	500	500	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$500.
Miscellaneous	356,000	237,087	(118,913)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous (\$118,913).
Use of Net Assets	496,012	1,163,573	667,561	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$14,001). GCID 20110385 approval to execute voluntary department reduction (\$1,000). GCID 20110242 approval to execute 90 day vacancy (\$10,784). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$439,587). GCID 20110489 approval to execute disposal of fixed assets associated with the old DOT paint shop \$15,000. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,149,138.
<i>Subtotal</i>			549,148	
Group Self-Insurance Fund 605				
Charges for Services	42,228,187	37,415,738	(4,812,449)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$4,812,449).
Miscellaneous	-	25,800	25,800	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$25,800.
Use of Net Assets	13,521,203	3,384,763	(10,136,440)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$10,375,243). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$243,759.
<i>Subtotal</i>			(14,923,089)	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Risk Management Fund 602				
Charges for Services	-	3,101,936	3,101,936	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$3,101,936.
Investment Income	18,697	50,697	32,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$32,000.
Miscellaneous	-	5,600	5,600	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$5,600.
Other Financing Sources	5,101,936	-	(5,101,936)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,000). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$3,101,936).
Use of Net Assets	1,978,785	4,615,450	2,636,665	GCID 20110242 approval to execute 90 day vacancy (\$32,702), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,999,218, and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,426). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$37,600). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$710,175.
<i>Subtotal</i>			674,265	
Vehicle Replacement Fund 611				
Use of Net Assets	21,000,000	23,536,791	2,536,791	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$2,536,791.
Workers' Compensation Fund 604				
Charges for Services	2,851,706	1,851,706	(1,000,000)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,000,000.
Use of Net Assets	1,863,246	2,877,033	1,013,787	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,000,000. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$3,303. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$10,484.
<i>Subtotal</i>			13,787	
Total Revenue Budget Adjustments			\$ (10,732,981)	

BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
General Fund 001				
County Administrator	\$ 4,721,336	\$ 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	1,889,130	981,175	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,552), GCID 20110263 execute eliminating compensation in the form of holiday pay (\$7,981), GCID 20110259 approval to execute voluntary department reduction (\$471), and GCID 20110385 approval to execute voluntary department reduction (\$175). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$992,354.
Financial Services	12,595,137	13,192,145	597,008	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 (\$20,436). GCID 20110242 approval to execute 90 day vacancy (\$21,144). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$776,121.
Human Resources	2,853,299	2,800,558	(52,741)	GCID 20110242 approval to execute 90 day vacancy (\$49,759), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$6,323), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$23,341) and GCID 20110259 approval to execute voluntary department reduction (\$29,000). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$55,682.
Information Technology	24,494,446	24,390,005	(104,441)	GCID 20110242 approval to execute 90 day vacancy (\$135,915). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$34,060), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$109,725) and GCID 20110259 approval to execute voluntary department reduction (\$283,000). GCID 20110242 approval to execute 90 day vacancy (\$65,552). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$523,811.
Tax Commissioner	9,046,710	9,015,428	(31,282)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$30,899) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$61,038). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$60,655.
Support Services	8,107,975	8,274,824	166,849	GCID 20110275 approval to execute accepting funds from Clerk of Court imaging account \$11,000. GCID 20110242 approval to execute 90 day vacancy (\$68,880). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$54,438) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$42,326). GCID 20110385 approval to execute voluntary department reduction (\$42,285). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$363,778.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Transportation	14,895,624	14,257,981	(637,643)	GCID 20110242 approval to execute 90 day vacancy (\$60,702), 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	6,867,420	(232,832)	GCID 20110242 approval to execute 90 day vacancy (\$69,423), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$66,630), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$56,461) and GCID 120110259 approval to execute voluntary department reduction (\$2,500). GCID 20110242 approval to execute 90 day vacancy (\$37,818).
Police Services	83,906,051	78,943,399	(4,962,652)	GCID 20110242 approval to execute 90 day vacancy (\$1,558,629), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,080), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$494,426) and GCID 120110259 approval to execute voluntary department reduction (\$377,878). GCID 20110385 approval to execute voluntary department reduction (\$126,639). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$405,000).
Corrections	12,616,564	12,448,456	(168,108)	\$197,223 transferred from non-departmental, see non-departmental transfer schedule report. GCID 20110242 approval to execute 90 day vacancy (\$93,877). GCID 201100259 approval to execute voluntary department reduction (\$120,195), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$72,858) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$78,401).
Fire & Emergency Services	76,167,441	74,173,178	(1,994,263)	GCID 20110242 approval to execute 90 day vacancy (\$367,806), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$358,955) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$432,972). GCID 20110385 approval to execute voluntary department reduction (\$721,599). GCID 20110242 approval to execute 90 day vacancy (\$112,931).
Community Services	3,778,581	3,615,559	(163,022)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$25,974), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$26,575) and GCID 20110259 approval to execute voluntary department reduction (\$50,823). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$59,650).
Library In-House Services	812,163	811,891	(272)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$272).
Mental Health	384,149	768,297	384,148	GCID 20110454 approval to increase Community Services Subsidy - GRN Mental Health \$384,148.
Community Services - Elections	3,365,652	2,935,930	(429,722)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$6,546) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,769). GCID 20110385 approval to execute voluntary department reduction (\$405,000). GCID 20110242 approval to execute 90 day vacancy (\$14,407).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Juvenile Court	4,958,431	5,563,139	604,708	\$658,600 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	66,725,034	28,487	\$1,258,116 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$415,432) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$751,726). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$62,471).
Immigration Customs Enforcement	1,417,133	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	9,033,188	(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	16,267,832	4,800,888	\$4,898,800 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	1,299,520	122,766	\$129,300 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	1,611,459	24,547	\$41,050 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	7,785,953	(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	3,749,569	(38,149)	\$9,785 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	1,195,044	(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	(87,112)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Contribution to Capital	16,721,886	921,886	(15,800,000)	GCID 20110454 approval to execute amending the Capital Improvement Plan by eliminating the subsidized building project. Highlights of the amendments includes; decreasing the General Fund Contribution to Capital by (\$15,800,000).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Contribution to Transit	2,989,406	2,727,030	(262,376)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,925) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,011). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$397,983). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
Inmate Medical Reserve	2,500,000	1,044,661	(1,455,339)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Medical Examiner	946,334	1,033,446	87,112	See General Fund Non-departmental Budget Transfers Schedule for detail.
Other Post Employee Benefit Reserve	6,000,000	6,057,200	57,200	GCID 20110242 approval to execute 90 day vacancy \$29,429, and GCID 20110385 approval to execute voluntary department reduction \$19,550. GCID 20110242 approval to execute 90 day vacancy \$8,221.
Indigent Defense Reserve	5,980,541	2,011,641	(3,968,900)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Court Reporters Reserve	1,904,696	511,811	(1,392,885)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Court Interpreters Reserve	557,537	181,787	(375,750)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Other Governmental Agencies	-	372,136	372,136	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$372,136.
<i>Subtotal</i>			(24,328,460)	
2002 General Obligation Refunding Bond Debt Service Fund 950				
Debt Service	8,776,881	16,697,684	7,920,803	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,920,803.
2003 General Obligation Bond Debt Service Fund 951				
Contribution to Fund Balance	698,419	8,641,822	7,943,403	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$21,593. GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,921,810.
Recreation Fund 105				
Community Services	29,615,665	29,859,977	244,312	GCID 20110242 approval to execute 90 day vacancy (\$171,904). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$318,528). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$49,912. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$684,832.
Contribution to Fund Balance	666,660	581,016	(85,644)	GCID 20110242 approval to execute 90 day vacancy \$171,904. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$318,528. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$100,741. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$684,832). GCID 20110565 approval to execute temporary construction easement and permanent sanitary sewer easement on County owned property (Tax Parcel 4345 038) to the Gwinett County Water and Sewer Authority for the Norris Lake Pump Station Force Main Project \$8,015.
<i>Subtotal</i>			158,668	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Speed Hump Fund 003				
Transportation	46,814	55,847	9,033	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$9,033.
Contribution to Fund Balance	68,279	59,454	(8,825)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$208. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$9,033).
<i>Subtotal</i>			208	
Street Lighting Fund 002				
Transportation	6,871,716	6,881,757	10,041	GCID 20110187 approval to incorporate Spalding Ferry Subdivision into the Gwinnett County Street Lighting District \$205, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$11,558). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$16,574. GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$5,394.
Corrections Inmate Fund 085				
Correction	139,882	138,869	(1,013)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$508.
Crime Victims Assistance Fund 075				
District Attorney	434,909	483,259	48,350	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,389) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$912). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$53,651.
Solicitor General	743,228	737,628	(5,600)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,992) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,608).
<i>Subtotal</i>			42,750	
District Attorney Special Operations Fund 080				
District Attorney	182,500	175,000	(7,500)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$7,500).
Police Special Justice Fund 070				
Police Special Investigation Operations	2,295,313	4,619,616	2,324,303	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,324,303.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Police Special Treasury Fund 071				
Police Services	-	98,000	98,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$98,000.
Contribution to Fund Balance	-	167,145	167,145	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$167,145.
<i>Subtotal</i>			265,145	
Police Special State Fund 072				
Police Services	-	763,266	763,266	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$763,266.
Contribution to Fund Balance	-	2,079,862	2,079,862	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,079,862.
<i>Subtotal</i>			2,843,128	
Sheriff Special Justice Fund 065				
Sheriff Special Operations	700,000	1,626,448	926,448	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$926,448.
Sheriff Special Treasury Fund 066				
Sheriff Special Operations	-	961,995	961,995	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$961,995.
Sheriff Special State Fund 067				
Sheriff Special Operations	-	169,430	169,430	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$169,430.
E-911 Fund 095				
Police Services	11,727,252	12,471,118	743,866	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 (\$47,008). GCID 20110242 approval to execute 90 day vacancy (\$24,566). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$867,969.
Working Capital Reserve	-	47,452	47,452	GCID 20110242 approval to execute 90 day vacancy \$33,918. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$141,516. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$127,982).
<i>Subtotal</i>			791,318	
Stadium Fund 055				
Stadium Debt	2,158,476	2,186,238	27,762	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$37,510.
Tourism Fund 050				
Tourism	5,629,459	6,210,157	580,698	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$465,985. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$114,713.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Contribution to Fund Balance	4,927,461	4,782,921	(144,540)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$29,827). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$114,713).
Subtotal			436,158	
Tourism Sustainability Fund 051				
Other Financing Use	4,834,167	4,844,206	10,039	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$10,039.
Tree Bank Fund 040				
Planning and Development	36,692	38,620	1,928	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,928.
Airport Operating Fund 520				
Transportation	845,584	966,339	120,755	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,541) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$10,731). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,872. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$132,155.
Working Capital Reserve	5,666	-	(5,666)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay \$3,541 and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$10,731. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$19,938).
Subtotal			115,089	
Local Transit Operating Fund 515				
Financial Services	72,616	71,693	(923)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$742) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181).
Transportation	10,451,340	9,723,678	(727,662)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,183) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$828). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110242 approval to execute 90 day vacancy (\$864,194). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
Subtotal			(728,585)	
Solid Waste Operating Fund 595				
Financial Services	39,570,372	40,053,086	482,714	GCID 20110242 approval to execute 90 day vacancy (\$29,443). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$27,115). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$539,272.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Working Capital Reserve	119,138	-	(119,138)	GCID 20110242 approval to execute 90 day vacancy \$29,443. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$27,115. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$33,338). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$142,358).
Subtotal			363,576	
Stormwater Operating Fund 590				
Support Services	145,235	145,035	(200)	GCID 20110385 approval to execute voluntary department reduction (\$200).
Planning & Development	295,802	295,160	(642)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$642).
Water Resources	28,683,037	28,612,459	(70,578)	GCID 20110242 approval to execute 90 day vacancy (\$221,559). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$150,981.
Working Capital Reserve	1,346,176	1,471,946	125,770	GCID 20110385 approval to execute voluntary department reduction \$200, GCID 20110242 approval to execute 90 day vacancy \$221,559, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$642. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$54,350. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$150,981).
Subtotal			54,350	
Water and Sewer Operating Fund 501				
Support Services	166,150	165,650	(500)	GCID 20110385 approval to execute voluntary department reduction (\$500).
Water Resources	263,793,027	262,069,915	(1,723,112)	GCID 20110242 approval to execute 90 day vacancy (\$533,617), and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,454,982). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$265,487.
Information Technology	345,484	9,150	(336,334)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$336,334).
Working Capital Reserve	145,450	2,264,396	2,118,946	GCID 20110385 approval to execute voluntary department reduction \$500, GCID 20110242 approval to execute 90 day vacancy \$533,617. and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,454,982. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$59,000. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$70,847.
Subtotal			59,000	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - July	Difference (Amount Transferred)	Description
Auto Liability Fund 606				
Financial Services	1,000,000	1,056,944	56,944	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$56,944.
Working Capital Reserve	811	-	(811)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$811)..
<i>Subtotal</i>			56,133	
Fleet Management Fund 610				
Support Services	6,250,122	6,799,270	549,148	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$15,001). GCID 20110242 approval to execute 90 day vacancy \$4,216. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$558,000). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,149,138.
Group Self-Insurance Fund 605				
Human Resources	55,855,390	40,932,301	(14,923,089)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$15,161,892). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$243,759.
Risk Management Fund 602				
Law	153,076	641	(152,435)	GCID 20110242 approval to execute 90 day vacancy (\$33,395), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$597) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$364). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$118,079).
Financial Services	6,816,450	7,720,471	904,021	GCID 20110242 approval to execute 90 day vacancy \$693, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$1,829) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$418). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$77,321. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$828,254.
Human Resources	129,892	52,571	(77,321)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$77,321).
<i>Subtotal</i>			674,265	
Vehicle Replacement Fund 611				
Support Services	21,000,000	23,536,791	2,536,791	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,536,791.
Fund 604				
Human Resources	4,733,579	4,747,366	13,787	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$3,303. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$10,484.
Total Appropriation Budget Adjustments			\$ (10,732,981)	

7/15/11 through 8/10/11
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL031-11	Property for Sale by Sealed Bid to Highest Responsible Bidder. Location: SR 324 at Hog Mountain Road	DOSS	Revenue	\$327,800.00	6/28/2011
BL032-11	Property for Sale by Sealed Bid to Highest Responsible Bidder. Location: 3201 Cross Road and 3267 SR 324 -Gravel Springs Road	DOSS	Revenue	\$144,000.00	6/27/2011
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
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 at Berkeley Trail Negative Sewer Grade Repair	DWR	504 Water & Sewer R & E Fund	\$565,000.00	6/1/2011
BL064-11	Property for Sale by Sealed Bid to Highest Responsible Bidder. Location: 3929 Woodward Mill Road	DOSS	Revenue	\$199,750.00	6/29/2011
BL065-11	Property for Sale by Sealed Bid to Highest Responsible Bidder. Location 1625 Reynolds Mill Drive, Lawrenceville, GA 30043	DOSS	Revenue	\$72,250.00	5/31/2011
BL074-11	New Hope Road (at Hiram Davis Road), New Hope at Bowman Road Safety & Alignment Projects, New Hope (Archer High School - Tribble Mill Parkway) Pedestrian Safety Project	DOT	TBD	\$1,798,692.00	6/16/2011
BL075-11	HVAC Improvements to Gwinnett County Animal Welfare Enforcement Center	DOSS	317 2005 SPLOST Fund	\$100,000.00	6/15/2011
BL076-11	Purchase of In-Car Camera System	Sheriff	065 Sheriff Special Operations Fund	\$100,000.00	6/29/2011
BL077-11	Gwinnett County Corrections Water Heater Replacement	DOSS	303 General Govt Capital Project Fund	\$246,000.00	7/20/2011
BL078-11	Replacement of Large Water Meters, 3" and Larger on Annual Contract	DWR	504G Water & Sewer R&E Grant Fund	\$900,000.00	6/30/2011

*Subject to appropriation of funds.

7/15/11 through 8/10/11
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL079-11	Purchase of Bomb Disposal Robots	Police & Sheriff	200G Miscellaneous Grant Fund- External (Police) & 065 Sheriff Special - Justice (Sheriff)	\$330,998.90	8/22/2011
BL080-11	Chesser Williams House Site Development	DoCS	317 2005 SPLOST Fund	\$100,000.00	8/1/2011
BL082-11	Water System Instrumentation and Monitoring- Phase 2	DWR	501 Water and Sewer Operating Fund	\$457,569.78	8/16/2011
BL083-11	Inventory and Condition Assessment Services for Critical Water and Sewer Crossings on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$750,000.00	8/5/2011
BL084-11	Jackson Creek WRF Solids Removal	DWR	504 Water & Sewer R & E Fund	\$100,000.00	7/28/2011
BL085-11	Dacula Road at Old Peachtree Road Safety & Alignment Project & Fence Road (at Dacula Elementary School) School Safety Project	DOT	317 2005 SPLOST & 318 2009 SPLOST	\$459,272.00	8/15/2011
BL086-11	Provide Invasive Vegetation & Fire Ant Management Services on an Annual Contract	DoCS	302 Community Services Capital Project Fund	\$80,000.00	8/2/2011
BL087-11	Road Patching & Repair of Utility Cuts on an Annual Contract	DWR	501 Water and Sewer Operating Fund & 590 Stormwater Operating Fund	\$230,000.00	8/23/2011
BL088-11	Yellow River No. 3 Dam Rehabilitation	DWR	TBD	\$1,750,000.00	TBD
BL089-11	Purchase of Eggs on an Annual Contract	DOCS, Corrections, Sheriff	001 General Fund	\$218,865.00	TBD
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	05/27/2011

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7/15/11 through 8/10/11
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
RP012-11	Purchase and Installation of System Migration and Disaster Recovery	ITS	300 Information Tech Capital Project Fund	\$250,000.00	5/19/2011
RP014-11	Emergency Medical Patient Billing Services on an Annual Contract	Fire	001 General Fund	Revenue \$13,350,000.00 (Projected)	6/21/2011
RP016-11	Acquire, Rehabilitate, and Sell Foreclosed Single Family Housing and/or Acquire, Rehabilitate, and Manage/Operate Rental Housing for the County's Neighborhood Stabilization Program.	DOFS	250G CDBG & Related Grants Fund-External and 251G Neighborhood Stabilization Program	\$4.5 Million	7/19/2011
RP018-11	Purchase of tactical ballistic outer vests.	Police	070 Police Special Investigation Fund	\$152,000.00	8/17/2011
RP019-11	Provision of Fixed Mount Ruggedized Cellular Modems and Antennas	I/TS	300 Information Tech Capital Project Fund	\$950,000.00	9/7/2011
RP020-11	Provide FSA/HAS Administration on an Annual Contract	HR	605 Group Self-Insurance Fund	\$75,000.00	8/16/2011
RP021-11	Provide HMO Plan on an Annual Contract	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$22,727,000.00	8/16/2011
RP022-11	Water Production Facilities Standby Generator Project	DWR	504 Water & Sewer R & E Fund	\$13,900.00	11/16/2011
RP023-11	POS and HDHP/HSA Medical Plans	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$6,092,000.00	8/19/2011
RP024-11	Voluntary Accident, Critical Illness and Universal Life with Long Term Care (LTC) Rider	HR	605 Group Self-Insurance Fund	\$0.00	8/19/2011
RP025-11	Medicare Advantage and Part D Prescription Drug Plans	HR	811 OPEB Trust Fund	\$2,178,000.00	8/19/2011

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7/15/11 through 8/10/11
Purchasing
Upcoming Solicitations

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
RP026-11	Life, Accident & Disability Plans	HR	605 Group Self-Insurance Fund	\$2,000,000.00	8/19/2011
RP027-11	Pharmacy Benefits Management	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$2,352,000.00	8/19/2011
RP028-11	Provision of Wrecker Servicers on an Annual Contract	Various	TBD	\$75,000.00	9/14/2011
RP029-11	Computer Aid Dispatch (CAD)/Automatic Vehicle Location (AVL) and Video Security Systems for Gwinnett County's Public Transit System.	DOT	TBD	TBD	9/30/2011
RP030-11	Provision of Audit Services on an Annual Contract	CA	001 General Fund	\$225,000.00	TBD

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