

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



**gwinnettcounty**

**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:** June 18, 2011

**SUBJECT:** Monthly Financial Report Period Ended – May 31, 2011

This report, which includes unaudited information for the fiscal year through May 2011, is prepared by Financial Services as a monthly summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding the status of budgeted and actual revenues and expenditures. The format has been changed to remove the released budget column and corresponding percentage as well as the Approved Budget Allocation Exceptions Schedule. In accordance with GCID 20110384 approved by the Board on May 17<sup>th</sup>, all appropriations are now released and available. In addition, with the completion of the FY 2010 audit, actual beginning fund balances/net assets are being reported. This report includes:

- 1) Financial Summaries by Fund (Page 12)
  - 2011 adopted annual budget (adopted by the Board of Commissioners, January 4<sup>th</sup>);
  - 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 annual budget; and
  - fund balance/net assets as of the report date (does not include anticipated revenues or appropriations).
- 2) General Fund Non-departmental Budget Transfers Schedule (Page 41)
- 3) Inter-fund Transfers – All Funds Schedule (Page 42)
- 4) Budget Adjustments by Fund Schedule (Page 43)
- 5) Purchasing Upcoming Solicitations Report (Page 52)

## Highlights

This report is analyzed using a straight-line monthly calculation, and actual revenues and appropriations should be at 41.7% (5/12<sup>ths</sup>) of budget. This is the percentage being used to determine if an item is below or above “expectation.” Revenues and expenditures commonly do not follow a straight-line pattern throughout the year, and this memorandum includes explanations of significant variances.

Cash reserves are invested in accordance with the County’s Investment Policy. Interest revenue was budgeted for 2011 based on the State pool investment rate of return. After the budget was proposed, the County had an opportunity to invest in certificates of deposit and money market accounts which earn higher rates of return while maintaining liquidity. Therefore, year to date interest earnings exceed expectations in most funds.

Depending on the timing of the revenue stream some funds may temporarily reflect negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

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, 080 (District Attorney Special Operations), 070 (Police Special Investigations), 075 (Crime Victims Assistance), and 095 (E-911), 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 is an area that is being monitored. Fuel was budgeted at \$2.75 per gallon, and in May the average price paid was \$3.56 per gallon. At the end of May, 48% of the annual budget has been spent. Fuel usage will continue to be monitored, and necessary adjustments will be made within departments’ current General Operating Expense budgets.

## Fund Details

### **FUND 001 – General Fund** (Page 12)

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.

Intergovernmental – The sources of revenue in this category are State reimbursements for Superior Court salaries, receipts from the State for transfer tax when real estate is sold or purchased in the County, indigent defense reimbursements, emission control rebates, and reimbursements for the law library. Year-to-date revenue is below expectation partly due to the first quarter emission control rebate of approximately \$125,000 that has not been received from the Georgia Department of Natural Resources (DNR). Typically, emission control revenues are received six to eight weeks after quarter end, but have not been received as of month end. Upon inquiry to the DNR, the rebate should be received by the end of June.

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 the ad valorem taxes. Revenue will be below expectation until 4<sup>th</sup> quarter when property tax commissions are received.

Fines and Forfeitures – The primary source of revenue in this category is received from fines initiated by public safety and collected through the judicial system. Revenue reporting is generally one month in arrears. Year-to-date revenue is at 33% of budget, whereas this time last year it was at 37%. The primary reason for the declining trend is a decrease in the number of Gwinnett County Police Department citations that relate to radar enforcement. The Sheriff's Department is now conducting radar enforcement operations, which is partially offsetting some of the deficit. An adjustment to revenue is being proposed at reconciliation to align actual revenue collections to 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 in this category are received from facilities rental, vendor, utility and purchasing-card rebates, and Board of Education special election revenue. Revenue through May 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. The large increase in revenue YTD is primarily due to the transfer of real estate rights to the Georgia Department of Transportation (DOT) for the State Road 316 project (GCID 20110132). The Georgia DOT paid \$302,590 for these rights.

### 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. The non-departmental compensation reserve will be reallocated if vacancy savings do not cover leave payouts.

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

Community Services Subsidies – Agencies are paid quarterly except for Forestry, which is paid with a one-time annual payment. The third quarter payment to the Board of Health was processed in May in preparation for a July check. The subsidy to the Gwinnett Rockdale Newton Mental Health Board was restored with GCID 20110454, and the payment will be processed upon receipt of executed agreements. Library in-house services are lower than anticipated as repair and maintenance expenditures are incurred as needed.

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

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

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

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

#### 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.

Partnership Gwinnett – This agreement was approved in May per GCID 20110439, and expenditures are approximately \$125,000 per quarter. First and second quarter payments are expected to be paid during the second quarter.

#### **FUND 950 – 2002 General Obligation Refunding Bond Debt Service Fund** (Page 14)

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

The final debt service payment for this bond issue was paid in January. Agenda item GCID 20110226 was approved directing the closing of the 2002 General Obligation Refunding Bond Fund and authorizing the Chief Financial Officer to amend the 2011 budget as necessary to complete an inter-fund transfer of the remaining assets to the 2003 General Obligation Bond Fund. As such, this fund will be closed prior to the end of 2011.

**FUND 951 – 2003 General Obligation Debt (Detention Center)** (Page 15)

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

The revenues for this fund are property taxes collected in the fourth quarter.

The debt service payments are made in January and July. The January payment included principal and interest, and the July payment is interest only.

**FUND 105 – Recreation Fund** (Page 16)

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.

The 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 the end of the year.

**FUND 003 – Speed Hump Fund** (Page 17)

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

Accounting entries were made to reclassify interest on delinquent assessments from Taxes to Charges for Services to comply with the Georgia Department of Community Affairs' (DCA) Uniform Chart of Accounts. In addition, Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

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

**FUND 002 – Street Lighting Fund** (Page 18)

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.

Accounting entries were made to reclassify interest on delinquent assessments from Taxes to Charges for Services to comply with the DCA Uniform Chart of Accounts. In addition, 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 19)

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

Revenue collection through May continues to track lower than expected for merchandise sales and is directly 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. A budget adjustment to account for the loss of tobacco product revenue will be proposed at reconciliation.

Expenditures through May 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 20)

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

Expenses through May 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 21)

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 five percent of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims.

Fines and Forfeitures are down 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.

Year to date District Attorney expenditures are higher than anticipated due to an increase in the County's match of salaries for two grant positions. An adjustment to appropriations will be proposed at reconciliation.

**FUND 080 – District Attorney Special Operations Fund** (Page 22)

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.

Expenditures through May remain below expectation. However, the replacement of four laptops and ten printers is scheduled to post in June at an approximate cost of \$25,000.

**FUND 070 – Police Special Investigations Fund** (Page 23)

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

Expenditures through May remain below expectation. However, the purchase of two additional K-9 dogs, which includes handler training and kennel equipment, and the purchase of electronic surveillance equipment are planned in the near future at an approximate cost of \$182,700.

**FUND 065 – Sheriff Special Investigations Fund** (Page 24)

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

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

Expenditures through May continue to be below expectation. However, a full body scanner for the Detention Center, GCID 20110464, has been approved and will be purchased at a cost of \$174,468.

**FUND 095 – E-911 Fund** (Page 25)

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.

Revenue through May is slightly under expectation because State Law requires telecommunication providers to remit payments quarterly.

**FUND 055 – Stadium Fund** (Page 26)

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; however, ticket revenue was received on May 31<sup>st</sup> this year.

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 27)

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.

**FUND 051 – Tourism Sustainability Fund** (Page 28)

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

**FUND 040 – Tree Bank Fund** (Page 29)

This fund accounts for activities related to the Gwinnett County *Buffer, Landscape and Tree Ordinance*. During the permitting process, the developer has the option to pay money when the required tree density units cannot be met on site. The monies collected must be used to plant trees in accordance with the ordinance.

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

**FUND 520 – Airport Operating Fund** (Page 30)

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

Charges for Services are lower than expected due to a decrease in fuel commission sales. These sales result from fuel usage related to private jet lease agreements.

Transportation expense YTD 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 31)

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, as a percentage, is consistent with prior year trends. Miscellaneous revenues are over expectations due to fuel rebate checks received in April in the amount of \$363,080 for the last quarter of 2009 and all of 2010. 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.

Invoices for contracted services are paid one month in arrears.

**FUND 595 – Solid Waste Operating Fund** (Page 32)

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

Tax revenues are received from franchise fees paid by commercial haulers that are received quarterly. Residential solid waste fees are billed in advance on the property tax bill and reported as Charges for Service. These fees were deferred at the end of 2010 and are being allocated on a monthly basis in 2011. Accounting entries were made to reclassify interest on

delinquent assessments from Taxes to Charges for Services to comply with the DCA Uniform Chart of Accounts. The current Charges for Services revenue trend is slightly higher than expectation due to conservative revenue estimates in the first full year of this program.

Payments to haulers lag one month.

**FUND 590 – Stormwater Operating Fund** (Page 33)

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

Accounting entries were made to reclassify interest on delinquent assessments from Taxes to Charges for Services to comply with the DCA Uniform Chart of Accounts. In addition, 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. Planning and Development expenditures are lower than expected due to copier and 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 (USGC) 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 34)

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.

Charges for Services revenues are below expectation due to low water production in previous months; however, the end of May shows a slight increase of .3% in water production. Historically, water sales increase in the summer months, and water production and its impact on revenues will continue to be monitored. Contribution 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.

Support Services expenses are below expectation due to one vacant position. Information Technology expenses are higher than expected due to an error in posting Personal Services charges. Once corrected, expenses will be in line with expectation.

**FUND 606 – Auto Liability Fund** (Page 35)

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

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

**FUND 610 – Fleet Management Fund** (Page 36)

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

Overall revenue is lower than anticipated as a result of less than expected billable hours for shop services. Miscellaneous revenue YTD reflects a payment in the amount of \$231,000 received from the Board of Education for their portion of fuel site maintenance costs. This payment is received annually, and an adjustment will be proposed at reconciliation bringing the budget in line with actual receipts.

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

**FUND 605 – Group Self-Insurance Fund** (Page 37)

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.

Adjustments to the budget will be proposed at reconciliation to properly align revenue estimates and appropriations to actual projections.

**FUND 602 – Risk Management Fund** (Page 38)

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

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

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

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

Human Resources expenses are posting as negative due to retroactive changes in employee cost allocations. Payroll and Human Resources are working to correct the allocation in personal services.

**FUND 611 – Vehicle Purchasing Fund** (Page 39)

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

**FUND 604 – Workers’ Compensation Fund** (Page 40)

This fund accounts for financial transactions related to 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.

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>GENERAL FUND (001)</b>				
Fund Balance January 1	\$ 148,246,722	\$ 148,246,722	\$ 148,246,722	
<b>Revenues:</b>				
Taxes	\$ 310,684,846	\$ 311,167,597	\$ 40,239,162	12.93%
Insurance Premiums	22,156,915	22,156,915	-	0.00%
Licenses and Permits	7,989,111	7,999,911	3,319,031	41.49%
Intergovernmental	2,771,928	2,957,474	1,097,184	37.10%
Charges for Services	48,324,843	50,751,936	16,341,599	32.20%
Fines and Forfeitures	14,299,214	14,139,029	4,601,245	32.54%
Investment Income	188,694	437,970	306,956	70.09%
Contributions and Donations	19,400	19,400	14,776	76.16%
Miscellaneous	4,062,057	4,086,057	1,514,387	37.06%
Other Financing Sources	90,437	396,557	416,512	105.03%
Total Revenues without Use of Fund Balance	410,587,445	414,112,846	67,850,852	16.38%
Use of Fund Balance	32,995,263	2,671,672	-	0.00%
Use of Fund Balance - Designated	5,000,000	5,000,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 448,582,708</b>	<b>\$ 421,784,518</b>	<b>\$ 67,850,852</b>	<b>16.09%</b>
<b>Appropriations:</b>				
County Administrator	\$ 4,721,336	\$ 4,546,367	\$ 1,720,398	37.84%
Law	907,955	896,776	387,432	43.20%
Financial Services	12,595,137	12,437,169	4,148,709	33.36%
Human Resources	2,853,299	2,744,876	1,015,200	36.99%
Information Technology	24,494,446	23,931,746	11,974,031	50.03%
Tax Commissioner	9,046,710	8,954,773	3,375,720	37.70%
Support Services	8,107,975	7,911,046	3,122,153	39.47%
Transportation	14,895,624	14,257,981	5,331,692	37.39%
Planning and Development	7,100,252	6,905,238	2,568,614	37.20%
Probation	7,820	7,820	2,814	35.98%
Police Services	83,906,051	79,506,588	32,075,295	40.34%
Corrections	12,616,564	12,392,484	4,676,396	37.74%
Fire and Emergency Services	76,167,441	74,286,109	29,258,121	39.39%
Community Services	3,778,581	3,675,209	1,360,271	37.01%
Community Services Subsidies:				
Atlanta Regional Commission	765,261	765,261	381,900	49.90%
Board of Health	1,489,896	1,489,896	1,117,422	75.00%
Coalition for Health and Human Services	55,074	55,074	27,537	50.00%
Council for Seniors	1,395	1,395	698	50.00%
Department of Family and Children's Services	371,768	371,768	185,884	50.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	112,500	50.00%
Library In-House Services	812,163	811,891	300,802	37.05%
Library Subsidy	16,118,068	16,118,068	8,059,034	50.00%
Mental Health	384,149	768,297	192,075	25.00%
Total Community Services Subsidies	20,232,323	20,616,199	10,387,400	50.38%

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
Community Services - Elections	3,365,652	2,935,930	1,057,539	36.02%
Juvenile Court	4,958,431	5,310,139	2,349,810	44.25%
Sheriff	66,696,547	66,269,267	27,446,899	41.42%
Immigration Customs Enforcement	1,417,133	1,404,743	531,392	37.83%
Clerk of Court	9,114,299	9,033,188	3,542,697	39.22%
Judiciary	11,466,944	14,420,032	7,125,453	49.41%
Recorder's Court	1,176,754	1,252,020	543,251	43.39%
Probate Court	1,586,912	1,594,259	650,478	40.80%
District Attorney	7,904,041	7,785,953	3,160,053	40.59%
Solicitor General	3,787,718	3,749,469	1,321,582	35.25%
Clerk of Recorder's Court	1,206,481	1,195,044	454,346	38.02%
<b>Non-Departmental:</b>				
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	2,549,773	1,236,330	48.49%
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	1,556,400	-	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	50,110	4.32%
Operational Efficiency Reserve	275,000	275,000	-	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,048,979	-	0.00%
Pauper Burials	84,000	84,000	34,800	41.43%
Partnership Gwinnett	500,000	500,000	-	0.00%
Fuel/Parts Reserve	250,000	250,000	-	0.00%
Indigent Defense Reserve	5,980,541	3,511,041	-	0.00%
Court Reporters Reserve	1,904,696	1,047,911	-	0.00%
Court Interpreters Reserve	557,537	311,887	-	0.00%
<b>Total Non-Departmental</b>	<b>54,470,282</b>	<b>33,764,093</b>	<b>9,276,572</b>	<b>27.47%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 448,582,708</b>	<b>\$ 421,784,518</b>	<b>\$ 168,864,318</b>	<b>40.04%</b>

Projected Fund Balance December 31

\$ 110,251,459	\$ 140,575,050
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Fund Balance as of Report Date

\$ 47,233,256
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Number of months available using fund balance

1.3

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>2002 GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE FUND (950)</b>				
<b>Fund Balance January 1</b>	\$ 16,377,805	\$ 16,377,805	\$ 16,377,805	
<b>Revenues:</b>				
Taxes	\$ 5,548,416	\$ 5,548,416	\$ 312,554	5.63%
Intergovernmental	12,434	12,434	2,915	23.45%
Investment Income	113	113	3,605	3190.56%
<b>Total Revenues without Use of Fund Balance</b>	<b>5,560,963</b>	<b>5,560,963</b>	<b>319,075</b>	<b>5.74%</b>
Use of Fund Balance	3,215,918	3,215,918	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 8,776,881</b>	<b>\$ 8,776,881</b>	<b>\$ 319,075</b>	<b>3.64%</b>
<b>Appropriations:</b>				
Debt Service	\$ 8,776,881	\$ 8,776,881	\$ 8,775,873	99.99%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,776,881</b>	<b>\$ 8,776,881</b>	<b>\$ 8,775,873</b>	<b>99.99%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 13,161,887</b>	<b>\$ 13,161,887</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 7,921,007</b>	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)</b>				
<b>Fund Balance January 1</b>	\$ 17,602,305	\$ 17,602,305	\$ 17,602,305	
<b>Revenues:</b>				
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 497,851	8.47%
Intergovernmental	-	-	5,254	-
Investment Income	15,656	15,656	10,453	66.77%
<b>TOTAL REVENUES</b>	<b>\$ 5,895,003</b>	<b>\$ 5,895,003</b>	<b>\$ 513,558</b>	<b>8.71%</b>
<b>Appropriations:</b>				
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 4,247,666	81.74%
Total Appropriations without Contribution to Fund Balance	5,196,584	5,196,584	4,247,666	81.74%
Contribution to Fund Balance	698,419	698,419	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,895,003</b>	<b>\$ 5,895,003</b>	<b>\$ 4,247,666</b>	<b>72.06%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 18,300,724</b>	<b>\$ 18,300,724</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 13,868,197</b>	



# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>RECREATION FUND (105)</b>				
Fund Balance January 1	\$ 8,219,899	\$ 8,219,899	\$ 8,219,899	
<b>Revenues:</b>				
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 1,704,673	6.94%
Intergovernmental	64,633	64,633	17,385	26.90%
Charges for Services	4,263,904	4,263,904	1,440,606	33.79%
Investment Income	46,413	46,413	5,352	11.53%
Contributions and Donations	1,500	1,500	-	0.00%
Miscellaneous	1,447,783	1,447,783	810,995	56.02%
<b>TOTAL REVENUES</b>	<b>\$ 30,403,825</b>	<b>\$ 30,403,825</b>	<b>\$ 3,979,011</b>	<b>13.09%</b>
<b>Appropriations:</b>				
Community Services	\$ 29,615,665	\$ 29,139,392	\$ 10,097,235	34.65%
Support Services	121,500	121,500	44,487	36.61%
<b>Total Appropriations without Contribution to Fund Balance</b>	<b>29,737,165</b>	<b>29,260,892</b>	<b>10,141,722</b>	<b>34.66%</b>
Contribution to Fund Balance	666,660	1,142,933	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,403,825</b>	<b>\$ 30,403,825</b>	<b>\$ 10,141,722</b>	<b>33.36%</b>
Projected Fund Balance December 31	\$ 8,886,559	\$ 9,362,832		
Fund Balance as of Report Date			\$ 2,057,188	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>SPEED HUMP FUND (003)</b>				
Fund Balance January 1	\$ 1,023,046	\$ 1,023,046	\$ 1,023,046	
<b>Revenues:</b>				
Taxes	\$ 217	\$ 217	\$ 4	1.84%
Charges for Services	114,469	114,469	2,224	1.94%
Investment Income	407	407	223	54.79%
<b>TOTAL REVENUES</b>	<b>\$ 115,093</b>	<b>\$ 115,093</b>	<b>\$ 2,451</b>	<b>2.13%</b>
<b>Appropriations:</b>				
Transportation	\$ 46,814	\$ 46,814	\$ 2,847	6.08%
Total Appropriations without Contribution to Fund Balance	46,814	46,814	2,847	6.08%
Contribution to Fund Balance	68,279	68,279	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 115,093</b>	<b>\$ 115,093</b>	<b>\$ 2,847</b>	<b>2.47%</b>
Projected Fund Balance December 31	\$ 1,091,325	\$ 1,091,325		
Fund Balance as of Report Date			\$ 1,022,650	

# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>STREET LIGHTING FUND (002)</b>				
Fund Balance January 1	\$ 4,110,810	\$ 4,110,810	\$ 4,110,810	
<b>Revenues:</b>				
Taxes	\$ 21,082	\$ 21,082	\$ 221	1.05%
Charges for Services	6,095,225	6,095,434	127,508	2.09%
Investment Income	2,872	2,872	2,022	70.40%
Miscellaneous	15,000	15,000	-	0.00%
Total Revenues without Use of Fund Balance	6,134,179	6,134,388	129,751	2.12%
Use of Fund Balance	737,537	736,959	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,871,716</b>	<b>\$ 6,871,347</b>	<b>\$ 129,751</b>	<b>1.89%</b>
<b>Appropriations:</b>				
Transportation	\$ 6,871,716	\$ 6,871,347	\$ 2,213,723	32.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,871,716</b>	<b>\$ 6,871,347</b>	<b>\$ 2,213,723</b>	<b>32.22%</b>
Projected Fund Balance December 31	\$ 3,373,273	\$ 3,373,851		
Fund Balance as of Report Date			\$ 2,026,838	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>CORRECTIONS INMATE FUND (085)</b>				
Fund Balance January 1	\$ 78,551	\$ 78,551	\$ 78,551	
<b>Revenues:</b>				
Charges for Services	\$ 69,380	\$ 69,380	\$ 21,268	30.65%
Investment Income	60	60	19	31.67%
Miscellaneous	4,500	4,500	1,407	31.27%
Total Revenues without Use of Fund Balance	73,940	73,940	22,694	30.69%
Use of Fund Balance	65,942	64,421	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 139,882</b>	<b>\$ 138,361</b>	<b>\$ 22,694</b>	<b>16.40%</b>
<b>Appropriations:</b>				
Corrections	\$ 139,882	\$ 138,361	\$ 37,413	27.04%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 139,882</b>	<b>\$ 138,361</b>	<b>\$ 37,413</b>	<b>27.04%</b>
 Projected Fund Balance December 31	 \$ 12,609	 \$ 14,130		
 Fund Balance as of Report Date			 \$ 63,832	

# YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>SHERIFF INMATE FUND (090)</b>				
Fund Balance January 1	\$ 1,466,095	\$ 1,466,095	\$ 1,466,095	
<b>Revenues:</b>				
Charges for Services	\$ 360,891	\$ 360,891	\$ 152,729	42.32%
Investment Income	617	617	330	53.48%
<b>TOTAL REVENUES</b>	<b>\$ 361,508</b>	<b>\$ 361,508</b>	<b>\$ 153,059</b>	<b>42.34%</b>
<b>Appropriations:</b>				
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 69,174	19.17%
Total Appropriations without Contribution to Fund Balance	360,891	360,891	69,174	19.17%
Contribution to Fund Balance	617	617	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 361,508</b>	<b>\$ 361,508</b>	<b>\$ 69,174</b>	<b>19.13%</b>
 Projected Fund Balance December 31	 \$ 1,466,712	 \$ 1,466,712		
 Fund Balance as of Report Date			 \$ 1,549,980	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>CRIME VICTIMS ASSISTANCE FUND (075)</b>				
Fund Balance January 1	\$ 1,535,317	\$ 1,535,317	\$ 1,535,317	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 922,029	\$ 922,029	\$ 293,389	31.82%
Investment Income	1,984	1,984	830	41.83%
<b>Total Revenues without Use of Fund Balance</b>	<b>924,013</b>	<b>924,013</b>	<b>294,219</b>	<b>31.84%</b>
Use of Fund Balance	317,545	306,644	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,241,558</b>	<b>\$ 1,230,657</b>	<b>\$ 294,219</b>	<b>23.91%</b>
<b>Appropriations:</b>				
Gwinnett Sexual Assault Center	\$ 30,000	\$ 30,000	\$ 15,000	50.00%
Partnership against Domestic Violence	33,421	33,421	16,711	50.00%
District Attorney	434,909	429,608	195,472	45.50%
Solicitor General	743,228	737,628	154,617	20.96%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,241,558</b>	<b>\$ 1,230,657</b>	<b>\$ 381,800</b>	<b>31.02%</b>
Projected Fund Balance December 31	\$ 1,217,772	\$ 1,228,673		
Fund Balance as of Report Date			\$ 1,447,736	

# YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>DISTRICT ATTORNEY SPECIAL OPERATIONS FUND (080)</b>				
Fund Balance January 1	\$ 473,878	\$ 473,878	\$ 473,878	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 125,393	80.90%
Investment Income	200	200	214	107.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>155,200</b>	<b>155,200</b>	<b>125,607</b>	<b>80.93%</b>
Use of Fund Balance	27,300	27,300	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 182,500</b>	<b>\$ 182,500</b>	<b>\$ 125,607</b>	<b>68.83%</b>
<b>Appropriations:</b>				
District Attorney	\$ 182,500	\$ 182,500	\$ 10,000	5.48%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 182,500</b>	<b>\$ 182,500</b>	<b>\$ 10,000</b>	<b>5.48%</b>
Projected Fund Balance December 31	\$ 446,578	\$ 446,578		
Fund Balance as of Report Date			\$ 589,485	

# YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>POLICE SPECIAL INVESTIGATIONS FUND (070)</b>				
Fund Balance January 1	\$ 7,630,133	\$ 7,630,133	\$ 7,630,133	
<b>Revenue:</b>				
Fines and Forfeitures	\$ 1,000,000	\$ 1,000,000	\$ 312,700	31.27%
Investment Income	-	-	2,851	-
Miscellaneous	-	-	277	-
Other Financing Sources	-	-	19,241	-
<b>Total Revenues without Use of Fund Balance</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>335,069</b>	<b>33.51%</b>
Use of Fund Balance	1,295,313	1,295,313	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,295,313</b>	<b>\$ 2,295,313</b>	<b>\$ 335,069</b>	<b>14.60%</b>
<b>Appropriations:</b>				
Police Special Investigation Operations	\$ 2,295,313	\$ 2,295,313	\$ 159,434	6.95%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,295,313</b>	<b>\$ 2,295,313</b>	<b>\$ 159,434</b>	<b>6.95%</b>
Projected Fund Balance December 31	\$ 6,334,820	\$ 6,334,820		
Fund Balance as of Report Date			\$ 7,805,768	



# YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>SHERIFF SPECIAL INVESTIGATIONS FUND (065)</b>				
Fund Balance January 1	\$ 1,388,403	\$ 1,388,403	\$ 1,388,403	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 45,986	22.99%
Investment Income	822	822	487	59.25%
Miscellaneous	-	-	100,000	-
Total Revenues without Use of Fund Balance	200,822	200,822	146,473	72.94%
Use of Fund Balance	499,178	499,178	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 146,473</b>	<b>20.92%</b>
<b>Appropriations:</b>				
Sheriff Special Operations	\$ 700,000	\$ 700,000	\$ 20,474	2.92%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 20,474</b>	<b>2.92%</b>
 Projected Fund Balance December 31	 \$ 889,225	 \$ 889,225		
 Fund Balance as of Report Date			 \$ 1,514,402	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>E-911 FUND (095)</b>				
<b>Fund Balance January 1</b>	\$ 34,551,916	\$ 34,551,916	\$ 34,551,916	
<b>Revenues:</b>				
Charges for Services	\$ 11,580,000	\$ 11,580,000	\$ 4,521,872	39.05%
Investment Income	33,583	33,583	79,135	235.64%
<b>Total Revenues without Use of Fund Balance</b>	<b>11,613,583</b>	<b>11,613,583</b>	<b>4,601,007</b>	<b>39.62%</b>
Use of Fund Balance	113,669	14,132	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 11,727,252</b>	<b>\$ 11,627,715</b>	<b>\$ 4,601,007</b>	<b>39.57%</b>
<b>Appropriations:</b>				
Police Services	\$ 11,727,252	\$ 11,627,715	\$ 4,069,377	35.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,727,252</b>	<b>\$ 11,627,715</b>	<b>\$ 4,069,377</b>	<b>35.00%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 34,438,247</b>	<b>\$ 34,537,784</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 35,083,546</b>	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>STADIUM FUND (055)</b>				
Fund Balance January 1	\$ 750,550	\$ 750,550	\$ 750,550	
<b>Revenues:</b>				
Taxes	\$ 750,000	\$ 750,000	\$ 269,495	35.93%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	959,250	959,250	450,000	46.91%
Investment Income	140	140	54	38.57%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	1,119,549	53.07%
Use of Fund Balance	49,086	39,338	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,158,476</b>	<b>\$ 2,148,728</b>	<b>\$ 1,119,549</b>	<b>52.10%</b>
<b>Appropriations:</b>				
Stadium Debt	\$ 2,158,476	\$ 2,148,728	\$ 1,067,048	49.66%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,158,476</b>	<b>\$ 2,148,728</b>	<b>\$ 1,067,048</b>	<b>49.66%</b>
Projected Fund Balance December 31	\$ 701,464	\$ 711,212		
Fund Balance as of Report Date			\$ 803,051	

# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>TOURISM FUND (050)</b>				
Fund Balance January 1	\$ 1,451,719	\$ 1,451,719	\$ 1,451,719	
Revenues:				
Taxes	\$ 5,722,277	\$ 5,722,277	\$ 2,084,379	36.43%
Investment Income	-	-	640	-
Charges for Services	476	476	-	0.00%
Other Financing Sources	4,834,167	4,834,167	2,014,234	41.67%
<b>TOTAL REVENUES</b>	<b>\$ 10,556,920</b>	<b>\$ 10,556,920</b>	<b>\$ 4,099,253</b>	<b>38.83%</b>
Appropriations:				
Tourism	\$ 5,629,459	\$ 5,629,459	\$ 1,603,684	28.49%
Total Appropriations without Contribution to Fund Balance	5,629,459	5,629,459	1,603,684	28.49%
Contribution to Fund Balance	4,927,461	4,927,461	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,556,920</b>	<b>\$ 10,556,920</b>	<b>\$ 1,603,684</b>	<b>15.19%</b>
Projected Fund Balance December 31	\$ 6,379,180	\$ 6,379,180		
Fund Balance as of Report Date			\$ 3,947,288	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>TOURISM SUSTAINABILITY FUND (051)</b>				
Fund Balance January 1	\$ 4,842,711	\$ 4,842,711	\$ 4,842,711	
<b>Revenues:</b>				
Investment Income	\$ 9,733	\$ 9,733	\$ 1,756	18.04%
Total Revenues without Use of Fund Balance	9,733	9,733	1,756	18.04%
Use of Fund Balance	4,824,434	4,824,434	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,834,167</b>	<b>\$ 4,834,167</b>	<b>\$ 1,756</b>	<b>0.04%</b>
<b>Appropriations:</b>				
Other Financing Use	\$ 4,834,167	\$ 4,834,167	\$ 2,014,234	41.67%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,834,167</b>	<b>\$ 4,834,167</b>	<b>\$ 2,014,234</b>	<b>41.67%</b>
 Projected Fund Balance December 31	 \$ 18,277	 \$ 18,277		
 Fund Balance as of Report Date			 \$ 2,830,233	

# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>TREE BANK FUND (040)</b>				
Fund Balance January 1	\$ 38,102	\$ 38,102	\$ 38,102	
<b>Revenues:</b>				
Licenses and Permits	\$ 22,000	\$ 22,000	\$ 15,720	71.45%
Investment Income	10	10	8	80.00%
Total Revenues without Use of Fund Balance	22,010	22,010	15,728	71.46%
Use of Fund Balance	14,682	14,682	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 36,692</b>	<b>\$ 36,692</b>	<b>\$ 15,728</b>	<b>42.86%</b>
<b>Appropriations:</b>				
Planning and Development	\$ 36,692	\$ 36,692	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 36,692</b>	<b>\$ 36,692</b>	<b>\$ -</b>	<b>0.00%</b>
 Projected Fund Balance December 31	 \$ 23,420	 \$ 23,420		
 Fund Balance as of Report Date			 \$ 53,830	

# YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>AIRPORT OPERATING FUND (520)</b>				
Net Assets January 1	\$ 278,924	\$ 278,924	\$ 278,924	
<b>Revenues:</b>				
Charges for Services	\$ 140,000	\$ 140,000	\$ 51,583	36.85%
Investment Income	-	-	75	-
Miscellaneous	711,250	711,250	303,243	42.64%
<b>TOTAL REVENUES</b>	<b>\$ 851,250</b>	<b>\$ 851,250</b>	<b>\$ 354,901</b>	<b>41.69%</b>
<b>Appropriations:</b>				
Transportation	\$ 845,584	\$ 831,312	\$ 250,465	30.13%
Total Appropriations without Working Capital Reserve	845,584	831,312	250,465	30.13%
Working Capital Reserve	5,666	19,938	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 851,250</b>	<b>\$ 851,250</b>	<b>\$ 250,465</b>	<b>29.42%</b>
 Projected Net Assets December 31	 \$ 284,590	 \$ 298,862		
 Net Assets as of Report Date			 \$ 383,360	

# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>LOCAL TRANSIT OPERATING FUND (515)</b>				
<b>Net Assets January 1</b>	\$ 3,148,439	\$ 3,148,439	\$ 3,148,439	
<b>Revenues:</b>				
Charges for Services	\$ 4,525,746	\$ 4,525,746	\$ 1,532,337	33.86%
Investment Income	350	350	1,568	448.00%
Miscellaneous	258,000	258,000	372,691	144.45%
Other Financing Sources	2,989,406	2,549,773	1,236,330	48.49%
<b>Total Revenues without Use of Net Assets</b>	<b>7,773,502</b>	<b>7,333,869</b>	<b>3,142,926</b>	<b>42.85%</b>
Use of Net Assets	2,750,454	3,148,439	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,523,956</b>	<b>\$ 10,482,308</b>	<b>\$ 3,142,926</b>	<b>29.98%</b>
<b>Appropriations:</b>				
Financial Services	\$ 72,616	\$ 71,693	\$ 27,543	38.42%
Transportation	10,451,340	10,410,615	2,218,996	21.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,523,956</b>	<b>\$ 10,482,308</b>	<b>\$ 2,246,539</b>	<b>21.43%</b>
<b>Projected Net Assets December 31</b>	\$ 397,985	\$ -		
<b>Net Assets as of Report Date</b>			\$ 4,044,826	



# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>SOLID WASTE OPERATING FUND (595)</b>				
Net Assets January 1	\$ 2,899,378	\$ 2,899,378	\$ 2,899,378	
<b>Revenues:</b>				
Taxes	\$ 125,207	\$ 125,207	\$ 62,843	50.19%
Charges for Services	39,164,656	39,164,656	16,945,859	43.27%
Investment Income	391,647	391,647	112,052	28.61%
Miscellaneous	8,000	8,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 39,689,510</b>	<b>\$ 39,689,510</b>	<b>\$ 17,120,754</b>	<b>43.14%</b>
<b>Appropriations:</b>				
Financial Services	\$ 39,570,372	\$ 39,513,246	\$ 12,902,701	32.65%
Total Appropriations without Working Capital Reserve	39,570,372	39,513,246	12,902,701	32.65%
Working Capital Reserve	119,138	176,264	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 39,689,510</b>	<b>\$ 39,689,510</b>	<b>\$ 12,902,701</b>	<b>32.51%</b>
 Projected Net Assets December 31	 \$ 3,018,516	 \$ 3,075,642		
 Net Assets as of Report Date			 \$ 7,117,431	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>STORMWATER OPERATING FUND (590)</b>				
Net Assets January 1	\$ 3,510,324	\$ 3,510,324	\$ 3,510,324	
<b>Revenues:</b>				
Taxes	\$ 60,000	\$ 60,000	\$ 2,214	3.69%
Charges for Services	30,400,000	30,400,000	631,897	2.08%
Investment Income	10,000	10,000	6,766	67.66%
Miscellaneous	250	250	22,283	8913.20%
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 30,470,250</b>	<b>\$ 30,470,250</b>	<b>\$ 663,160</b>	<b>2.18%</b>
<b>Appropriations:</b>				
Support Services	\$ 145,235	\$ 145,035	\$ 32,339	22.30%
Planning and Development	295,802	295,160	101,563	34.41%
Water Resources	28,683,037	28,490,083	10,446,414	36.67%
Total Appropriations without Working Capital Reserve	29,124,074	28,930,278	10,580,316	36.57%
Working Capital Reserve	1,346,176	1,539,972	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,470,250</b>	<b>\$ 30,470,250</b>	<b>\$ 10,580,316</b>	<b>34.72%</b>
Projected Net Assets December 31	\$ 4,856,500	\$ 5,050,296		
Net Assets as of Report Date			\$ (6,406,832)	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>WATER AND SEWER OPERATING FUND (501)</b>				
Net Assets January 1	\$ 3,405,514	\$ 3,405,514	\$ 3,405,514	
<b>Revenues:</b>				
Charges for Services	\$ 253,759,000	\$ 253,759,000	\$ 89,726,043	35.36%
Investment Income	30,000	30,000	24,075	80.25%
Contributions and Donations	9,770,000	9,770,000	2,572,710	26.33%
Miscellaneous	1,508,000	1,508,000	88,319	5.86%
Other Financing Sources	150,000	150,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 265,217,000</b>	<b>\$ 265,217,000</b>	<b>\$ 92,411,147</b>	<b>34.84%</b>
<b>Appropriations:</b>				
Support Services	\$ 166,150	\$ 165,650	\$ 28,458	17.18%
Planning and Development	766,889	766,889	317,126	41.35%
Water Resources	263,793,027	261,919,832	100,139,833	38.23%
Information Technology	345,484	345,484	175,043	50.67%
Total Appropriations without Working Capital Reserve	265,071,550	263,197,855	100,660,460	38.25%
Working Capital Reserve	145,450	2,019,145	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 265,217,000</b>	<b>\$ 265,217,000</b>	<b>\$ 100,660,460</b>	<b>37.95%</b>
Projected Net Assets December 31	\$ 3,550,964	\$ 5,424,659		
Net Assets as of Report Date			\$ (4,843,799)	

# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>AUTO LIABILITY FUND (606)</b>				
Net Assets January 1	\$ 1,733,847	\$ 1,733,847	\$ 1,733,847	
<b>Revenues:</b>				
Charges for Services	\$ -	\$ -	\$ 416,663	-
Investment Income	811	811	429	52.90%
Other Financing Sources	1,000,000	1,000,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,000,811</b>	<b>\$ 1,000,811</b>	<b>\$ 417,092</b>	<b>41.68%</b>
<b>Appropriations:</b>				
Financial Services	\$ 1,000,000	\$ 1,000,000	\$ 110,308	11.03%
Total Appropriations without Working Capital Reserve	1,000,000	1,000,000	110,308	11.03%
Working Capital Reserve	811	811	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,000,811</b>	<b>\$ 1,000,811</b>	<b>\$ 110,308</b>	<b>11.02%</b>
Projected Net Assets December 31	\$ 1,734,658	\$ 1,734,658		
Net Assets as of Report Date			\$ 2,040,631	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>FLEET MANAGEMENT FUND (610)</b>				
Net Assets January 1	\$ 2,426,645	\$ 2,426,645	\$ 2,426,645	
<b>Revenues:</b>				
Charges for Services	\$ 5,398,110	\$ 5,398,110	\$ 1,717,299	31.81%
Investment Income	-	-	431	-
Miscellaneous	356,000	356,000	233,011	65.45%
Total Revenues without Use of Net Assets	5,754,110	5,754,110	1,950,741	33.90%
Use of Net Assets	496,012	449,806	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,250,122</b>	<b>\$ 6,203,916</b>	<b>\$ 1,950,741</b>	<b>31.44%</b>
<b>Appropriations:</b>				
Support Services	\$ 6,250,122	\$ 6,203,916	\$ 1,791,655	28.88%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,250,122</b>	<b>\$ 6,203,916</b>	<b>\$ 1,791,655</b>	<b>28.88%</b>
Projected Net Assets December 31	\$ 1,930,633	\$ 1,976,839		
Net Assets as of Report Date			\$ 2,585,731	

# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>GROUP SELF-INSURANCE FUND (605)</b>				
<b>Net Assets January 1</b>	\$ 24,767,720	\$ 24,767,720	\$ 24,767,720	
<b>Revenues:</b>				
<b>Charges for Services</b>	\$ 42,228,187	\$ 42,228,187	\$ 14,147,109	33.50%
<b>Investment Income</b>	106,000	106,000	98,555	92.98%
<b>Miscellaneous</b>	-	-	19,559	-
<b>Total Revenues without Use of Net Assets</b>	42,334,187	42,334,187	14,265,223	33.70%
<b>Use of Net Assets</b>	13,521,203	13,516,247	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 55,855,390</u>	<u>\$ 55,850,434</u>	<u>\$ 14,265,223</u>	25.54%
<b>Appropriations:</b>				
<b>Financial Services</b>	\$ -	\$ -	\$ 47	-
<b>Human Resources</b>	55,855,390	55,850,434	16,466,218	29.48%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 55,855,390</u>	<u>\$ 55,850,434</u>	<u>\$ 16,466,265</u>	29.48%
<b>Projected Net Assets December 31</b>	\$ 11,246,517	\$ 11,251,473		
<b>Net Assets as of Report Date</b>			\$ 22,566,678	

# YTD financial report 2011 | gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>RISK MANAGEMENT FUND (602)</b>				
Net Assets January 1	\$ 19,287,797	\$ 19,287,797	\$ 19,287,797	
<b>Revenues:</b>				
Charges for Services	\$ -	\$ -	\$ 1,681,361	-
Investment Income	18,697	18,697	29,458	157.55%
Miscellaneous	-	-	4,420	-
Other Financing Sources	5,101,936	3,101,936	-	0.00%
<b>Total Revenues without Use of Net Assets</b>	<b>5,120,633</b>	<b>3,120,633</b>	<b>1,715,239</b>	<b>54.96%</b>
Use of Net Assets	1,978,785	3,942,875	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,099,418</b>	<b>\$ 7,063,508</b>	<b>\$ 1,715,239</b>	<b>24.28%</b>
<b>Appropriations:</b>				
Law	\$ 153,076	\$ 118,720	\$ 1,330	1.12%
Financial Services	6,816,450	6,814,896	3,261,694	47.86%
Human Resources	129,892	129,892	(14,013)	-10.79%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,099,418</b>	<b>\$ 7,063,508</b>	<b>\$ 3,249,011</b>	<b>46.00%</b>
Projected Net Assets December 31	\$ 17,309,012	\$ 15,344,922		
Net Assets as of Report Date			\$ 17,754,025	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>VEHICLE REPLACEMENT FUND (611)</b>				
Net Assets January 1	\$ 23,424,965	\$ 23,424,965	\$ 23,424,965	
Revenues:				
Use of Net Assets	\$ 21,000,000	\$ 21,000,000	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 21,000,000</b>	<b>\$ 21,000,000</b>	<b>\$ -</b>	<b>0.00%</b>
Appropriations:				
Support Services	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 21,000,000</b>	<b>\$ 21,000,000</b>	<b>\$ 21,000,000</b>	<b>100.00%</b>
Projected Net Assets December 31	\$ 2,424,965	\$ 2,424,965		
Net Assets as of Report Date			\$ 2,424,965	



# YTD financial report 2011 gwinnettcounty

	2011 Adopted Budget	Current Annual Budget as of 5/31/2011	Actuals YTD as of 5/31/2011	% Actual to Annual Total
<b>WORKERS' COMPENSATION FUND (604)</b>				
Net Assets January 1	\$ 11,626,695	\$ 11,626,695	\$ 11,626,695	
<b>Revenues:</b>				
Charges for Services	\$ 2,851,706	\$ 1,851,706	\$ 965,987	52.17%
Investment Income	18,627	18,627	10,924	58.65%
Total Revenues without Use of Net Assets	2,870,333	1,870,333	976,911	52.23%
Use of Net Assets	1,863,246	2,863,246	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,733,579</b>	<b>\$ 4,733,579</b>	<b>\$ 976,911</b>	<b>20.64%</b>
<b>Appropriations:</b>				
Human Resources	\$ 4,733,579	\$ 4,733,579	\$ 866,797	18.31%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,733,579</b>	<b>\$ 4,733,579</b>	<b>\$ 866,797</b>	<b>18.31%</b>
 Projected Net Assets December 31	 \$ 9,763,449	 \$ 8,763,449		
 Net Assets as of Report Date			 \$ 11,736,809	

**GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS**

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Contingency	\$ (87,112)	Transferred to Medical Examiner
Inmate Medical Reserve	(141,251)	Transferred to Corrections
	(802,349)	Transferred to Sheriff
<i>Subtotal</i>	(943,600)	
Indigent Defense Reserve	(23,100)	Transferred to Probate Court
	(2,109,800)	Transferred to Judiciary
	(53,100)	Transferred to Recorder's Court
	(283,500)	Transferred to Juvenile
<i>Subtotal</i>	(2,469,500)	
Court Reporters Reserve	(89,700)	Transferred to Juvenile Court
	(757,400)	Transferred to Judiciary
	(9,685)	Transferred to Solicitor General
<i>Subtotal</i>	(856,785)	
Court Interpreters Reserve	(32,400)	Transferred to Juvenile
	(28,700)	Transferred to Recorder's Court
	(183,800)	Transferred to Judiciary
	(750)	Transferred to Probate Court
<i>Subtotal</i>	(245,650)	
<b>Total Non-Departmental Transfers</b>	<b>\$ (4,602,647)</b>	
<i>To:</i>		
Corrections	\$ 141,251	Transferred from Inmate Medical Reserve.
Juvenile Court	32,400	Transferred from Court Interpreters Reserve
	89,700	Transferred from Court Reporters Reserve
	283,500	Transferred from Indigent Defense
<i>Subtotal</i>	405,600	
Sheriff	802,349	Transferred from Inmate Medical Reserve
Judiciary	183,800	Transferred from Court Interpreters Reserve
	757,400	Transferred from Court Reporters Reserve
	2,109,800	Transferred from Indigent Defense
<i>Subtotal</i>	3,051,000	
Recorder's Court	28,700	Transferred from Court Interpreters Reserve
	53,100	Transferred from Indigent Defense
<i>Subtotal</i>	81,800	
Probate Court	23,100	Transferred from Indigent Defense
	750	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	23,850	
Solicitor General	9,685	Transferred from Court Reporters Reserve
Medical Examiner	87,112	Transferred from Contingency
<b>Total Transfers From Non-Departmental Reserves</b>	<b>\$ 4,602,647</b>	

**INTER-FUND TRANSFERS - ALL FUNDS**

**TRANSFER FROM - BUDGET**

<b>TRANSFER TO</b>	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	Police Special Investigations (070)	E-911 (095)	Tourism Sustainability (051)	Miscellaneous Grant (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
Tourism (050)	-	-	-	-	-	-	4,834,167	-	-	-	-	-	-	4,834,167
Local Transit Operating (515)	2,549,773	-	-	-	-	-	-	-	-	-	-	-	-	2,549,773
Capital Projects (300-318)	925,886	2,500,000	-	-	840,983	23,226	-	-	-	-	-	120,000	-	4,410,095
Capital Veh/Fleet Equipment (305)	1,813,667	82,330	5,734	32,500	-	-	-	-	-	-	-	26,404	21,000,000	22,960,635
Miscellaneous Grants (200-250G)	102,484	-	-	-	-	-	-	-	-	-	-	-	-	102,484
Renewal & Extension	-	-	-	-	-	-	-	-	43,788	18,291,549	63,476,000	-	-	81,811,337
	\$ 5,391,810	\$ 2,582,330	\$ 5,734	\$ 32,500	\$ 840,983	\$ 23,226	\$ 4,834,167	\$ -	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 146,404	\$ 21,000,000	\$ 116,758,491

**TRANSFER FROM - ACTUALS**

<b>TRANSFER TO</b>	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	Police Special Investigations (070)	E-911 (095)	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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,524	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ 107,024
Tourism (050)	-	-	-	-	-	-	2,014,234	-	-	-	-	-	-	2,014,234
Local Transit Operating (515)	1,236,330	-	-	-	-	-	-	-	-	-	-	-	-	1,236,330
Capital Projects (300-318)	922,886	833,333	-	-	-	-	-	-	-	-	-	20,000	-	1,776,219
Capital Veh/Fleet Equipment (305)	1,144,583	34,304	-	-	-	-	-	-	-	-	-	11,002	21,000,000	22,189,889
Miscellaneous Grants (200-250G)	25,242	-	-	-	-	-	-	-	-	-	-	-	-	25,242
Renewal & Extension - Airport	-	-	-	-	-	-	-	-	18,245	-	-	-	-	18,245
Renewal & Extension - Stormwater	-	-	-	-	-	-	-	425,262	-	7,621,479	-	-	-	8,046,741
Renewal & Extension - Water & Sewer	-	-	-	-	-	-	-	-	-	-	26,448,333	-	-	26,448,333
	\$ 3,329,041	\$ 867,637	\$ -	\$ -	\$ -	\$ -	\$ 2,014,234	\$ 494,786	\$ 18,245	\$ 7,621,479	\$ 26,485,833	\$ 31,002	\$ 21,000,000	\$ 61,862,257

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 - May	Difference (Amount Transferred)	Description
<b>General Fund 001</b>				
Taxes	\$ 310,684,846	\$ 311,167,597	\$ 482,751	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Taxes \$482,751.
Licenses and Permits	7,989,111	7,999,911	10,800	GCID 20110112 approval to execute the replacement of Article X of Chapter 14 and to amend the Department of Planning and Development's Fee Schedule to add fees for certain new permits \$10,800.
Intergovernmental	2,771,928	2,957,474	185,546	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Intergovernmental Revenue \$185,546.
Charges for Services	48,324,843	50,751,936	2,427,093	GCID 20110129 to increase the emergency transport rate charge by Fire and Emergency Services \$1,500,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Charges for Services \$890,333. GCID 20110348 to increase the administrative and daily fees paid by defendants sentenced to the Work Alternative Program \$36,760.
Fines & Forfeitures	14,299,214	14,139,029	(160,185)	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Fines and Forfeitures (\$160,185).
Investment Income	188,694	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	4,086,057	24,000	GCID 20110157 execute a license agreement between Gwinnett County and United Tower Company to install and attach communication antennas and equipment \$3,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Miscellaneous Revenue \$10,000. GCID 20110275 execute to accept funds from the Clerk of Court (Clerk's Imaging Account) in the amount of \$11,000 and to increase Department of Support Services budget by the same amount for conference room furnishings.
Other Financing Sources (Support Services)	90,437	396,557	306,120	GCID 20110132 approval to execute any and all documents to transfer real estate rights to Georgia DOT for the State Route 316 project \$302,590. GCID 20110188 approval/authorization to declare 0.153+/- acres of right of way and 0.044 +/- acres of permanent construction easement \$3,530.
Use of Fund Balance	32,995,263	2,671,672	(30,323,591)	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).
<b>Subtotal</b>			<b>(26,798,190)</b>	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
<b>Street Lighting Fund 002</b>				
Charges for Services	6,095,225	6,095,434	209	GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$209.
Use of Fund Balance	737,537	736,959	(578)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181) and GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision (\$4).
<i>Subtotal</i>			(369)	
<b>Corrections Inmate Fund 085</b>				
Use of Fund Balance	65,942	64,421	(1,521)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833).
<b>Crime Victims Assistance Fund 075</b>				
Use of Fund Balance	317,545	306,644	(10,901)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$8,381) and GCID 20110268 reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,520).
<b>E-911 Fund 095</b>				
Use of Fund Balance	113,669	14,132	(99,537)	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).
<b>Stadium Fund 055</b>				
Use of Fund Balance	49,086	39,338	(9,748)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748).
<b>Local Transit Operating Fund 515</b>				
Other Financing Sources	2,989,406	2,549,773	(439,633)	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),
Use of Net Assets	2,750,454	3,148,439	397,985	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),
<i>Subtotal</i>			(41,648)	
<b>Fleet Management Fund 610</b>				
Use of Net Assets	496,012	449,806	(46,206)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$14,001). GCID 20110385 approval to execute voluntary department reduction (\$1,000).
<b>Group Self-Insurance Fund 605</b>				
Use of Net Assets	13,521,203	13,516,247	(4,956)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716).
<b>Risk Management Fund 602</b>				
Other Financing Sources	5,101,936	3,101,936	(2,000,000)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,000).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
Use of Net Assets	1,978,785	3,942,875	1,964,090	GCID 20110242 approval to execute 90 day vacancy (\$32,702), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,999,218, and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,426).
<i>Subtotal</i>			(35,910)	
<b>Workers' Compensation Fund 604</b>				
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	2,863,246	1,000,000	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,000,000.
<i>Subtotal</i>			-	
<b>Total Revenue Budget Adjustments</b>			<b>\$ (27,048,986)</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
<b>General Fund 001</b>				
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	896,776	(11,179)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,552), GCID 20110263 execute eliminating compensation in the form of holiday pay (\$7,981), GCID 20110259 approval to execute voluntary department reduction (\$471), and GCID 20110385 approval to execute voluntary department reduction (\$175).
Financial Services	12,595,137	12,437,169	(157,968)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$49,065), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$77,468), GCID 20110259 approval to execute voluntary department reduction (\$11,000), and GCID 20110242 approval to execute 90 day vacancy (\$20,435).
Human Resources	2,853,299	2,744,876	(108,423)	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).
Information Technology	24,494,446	23,931,746	(562,700)	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).
Tax Commissioner	9,046,710	8,954,773	(91,937)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$30,899) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$61,038).
Support Services	8,107,975	7,911,046	(196,929)	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).
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	6,905,238	(195,014)	GCID 20110242 approval to execute 90 day vacancy (\$69,423), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$66,630), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$56,461) and GCID 120110259 approval to execute voluntary department reduction (\$2,500).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
Police Services	83,906,051	79,506,588	(4,399,463)	GCID 20110242 approval to execute 90 day vacancy (\$1,400,440), 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).
Corrections	12,616,564	12,392,484	(224,080)	\$141,251 transferred from non-departmental, see non-departmental transfer schedule report. GCID 20110242 approval to execute 90 day vacancy (\$93,877). GCID 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	74,286,109	(1,881,332)	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).
Community Services	3,778,581	3,675,209	(103,372)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$25,974), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$26,575) and GCID 20110259 approval to execute voluntary department reduction (\$50,823).
Library In-House Services	812,163	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).
Juvenile Court	4,958,431	5,310,139	351,708	\$405,600 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$41,755) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$12,137).
Sheriff	66,696,547	66,269,267	(427,280)	\$802,349 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$415,432) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$751,726). 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).



Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
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	14,420,032	2,953,088	\$3,051,000 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$80,481) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$17,431).
Recorder's Court	1,176,754	1,252,020	75,266	\$81,800 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,894) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,640).
Probate Court	1,586,912	1,594,259	7,347	\$23,850 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$12,676) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,827).
District Attorney	7,904,041	7,785,953	(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	3,749,469	(38,249)	\$9,685 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$28,808) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$19,126).
Clerk of Recorder's Court	1,206,481	1,195,044	(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).
Contribution to Transit	2,989,406	2,549,773	(439,633)	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),
Inmate Medical Reserve	2,500,000	1,556,400	(943,600)	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	6,048,979	48,979	GCID 20110242 approval to execute 90 day vacancy \$29,429, and GCID 20110385 approval to execute voluntary department reduction \$19,550.
Indigent Defense Reserve	5,980,541	3,511,041	(2,469,500)	See General Fund Non-departmental Budget Transfers Schedule for detail.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
Court Reporters Reserve	1,904,696	1,047,911	(856,785)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Court Interpreters Reserve	557,537	311,887	(245,650)	See General Fund Non-departmental Budget Transfers Schedule for detail.
<i>Subtotal</i>			(26,798,190)	
<b>Recreation Fund 105</b>				
Community Services	29,615,665	29,139,392	(476,273)	GCID 20110242 approval to execute 90 day vacancy (\$157,745). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$318,528).
Contribution to Fund Balance	666,660	1,142,933	476,273	GCID 20110242 approval to execute 90 day vacancy \$157,745. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$318,528.
<i>Subtotal</i>			-	
<b>Street Lighting Fund 002</b>				
Transportation	6,871,716	6,871,347	(369)	GCID 20110187 approval to incorporate Spalding Ferry Subdivision into the Gwinnett County Street Lighting District \$205, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181).
<b>Corrections Inmate Fund 085</b>				
Correction	139,882	138,361	(1,521)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833).
<b>Crime Victims Assistance Fund 075</b>				
District Attorney	434,909	429,608	(5,301)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,389) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$912).
Solicitor General	743,228	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>			(10,901)	
<b>E-911 Fund 095</b>				
Police Services	11,727,252	11,627,715	(99,537)	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).
<b>Stadium Fund 055</b>				
Stadium Operations	2,158,476	2,148,728	(9,748)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748).
<b>Airport Operating Fund 520</b>				
Transportation	845,584	831,312	(14,272)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,541) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$10,731).
Working Capital Reserve	5,666	19,938	14,272	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay \$3,541 and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$10,731.
<i>Subtotal</i>			-	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
<b>Local Transit Operating Fund 515</b>				
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	10,410,615	(40,725)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,183) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$828). GCID 20110385 approval to execute voluntary department reduction (\$26,609).
<i>Subtotal</i>			(41,648)	
<b>Solid Waste Operating Fund 595</b>				
Financial Services	39,570,372	39,513,246	(57,126)	GCID 20110242 approval to execute 90 day vacancy (\$30,011), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$27,115).
Working Capital Reserve	119,138	176,264	57,126	GCID 20110242 approval to execute 90 day vacancy \$30,011. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$27,115.
<i>Subtotal</i>			-	
<b>Stormwater Operating Fund 590</b>				
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	28,490,083	(192,954)	GCID 20110242 approval to execute 90 day vacancy (\$192,954).
Working Capital Reserve	1,346,176	1,539,972	193,796	GCID 20110385 approval to execute voluntary department reduction \$200, GCID 20110242 approval to execute 90 day vacancy \$192,954, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$642.
<i>Subtotal</i>			-	
<b>Water and Sewer Operating Fund 501</b>				
Support Services	166,150	165,650	(500)	GCID 20110385 approval to execute voluntary department reduction (\$500).
Water Resources	263,793,027	261,919,832	(1,873,195)	GCID 20110242 approval to execute 90 day vacancy (\$418,213), and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,454,982).
Working Capital Reserve	145,450	2,019,145	1,873,695	GCID 20110385 approval to execute voluntary department reduction \$500, GCID 20110242 approval to execute 90 day vacancy \$418,213, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,454,982.
<i>Subtotal</i>			-	
<b>Fleet Management Fund 610</b>				
Support Services	6,250,122	6,203,916	(46,206)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$15,001).
<b>Group Self-Insurance Fund 605</b>				

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - May	Difference (Amount Transferred)	Description
Human Resources	55,855,390	55,850,434	(4,956)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716).
<b>Risk Management Fund 602</b>				
Law	153,076	118,720	(34,356)	GCID 20110242 approval to execute 90 day vacancy (\$33,395), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$597) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$364).
Financial Services	6,816,450	6,814,896	(1,554)	GCID 20110242 approval to execute 90 day vacancy \$693, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$1,829) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$418).
<i>Subtotal</i>			(35,910)	
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (27,048,986)</b>	

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL017-11	Brushy Fork Creek Stream Restoration Stormwater BMP Project	DWR	504 Water & Sewer R & E Fund	\$650,000.00	5/11/2011
BL022-11	Knollwood Pump Station Project	DWR	504 Water & Sewer R & E Fund	\$725,000.00	3/9/2011
BL025-11	Ezzard Road Gravity Sewer Replacement & PS Demolition	DWR	504 Water & Sewer R & E Fund	\$1,800,000.00	4/11/2011
BL026-11	Pirkle Road, Pinedale and Mineral Springs Water Main Replacement Projects	DWR	504 Water & Sewer R & E Fund	\$1,083,000.00	3/29/2011
BL028-11	Facility Energy Efficiency Retrofit	DOSS	200G Miscellaneous Grant Fund-External	\$1,200,000.00	5/11/2011
BL031-11	Property for Sale by Sealed Bid to Highest Responsible Bidder 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
BL037-11	Purchase of a Field Service Truck	DOSS	305 Capital Vehicles and Fleet Equipment	\$180,000.00	3/22/2011
BL040-11	Purchase of Field Service Uniforms on an Annual Contract	Various	105 Recreation Fund	\$84,700.00	3/31/2011
BL045-11	Mountain-Park Park Tennis Court Resurfacing	DoCS	317- 2005 SPLOST Fund	\$150,000.00	4/7/2011
BL046-11	Purchase of Law Uniforms on an Annual Contract	Police Corrections Sheriff	001 General Fund	\$161,040.50	4/27/2011
BL047-11	Purchase of Dewatering Polymer on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$1,141,250.00	5/26/2011
BL050-11	Lanier Filter Plant Backwash Filter Control Valves & Trac-Vac Upgrades	DWR	504 Water & Sewer R & E Fund	\$1,660,000.00	6/24/2011
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
BL053-11	Water Main Replacement for Trotters Point, Valley Brook Rd/Northbrook Rd, and Chesterfield Ct.	DWR	504 Water & Sewer R & E Fund	\$1,195,000.00	5/10/2011

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL054-11	Water Main Replacement for Sudderth Road, Cordite Loop, Station Mill Court Phase II And Button Place	DWR	504 Water & Sewer R & E Fund	\$1,540,000.00	4/26/2011
BL055-11	Purchase and Installation of Diesel Exhaust Fluid (DEF) Dispensers and Storage	DOSS	610 Fleet Management Fund	\$125,000.00	4/20/2011
BL056-11	Purchase of Field Service and Staff Uniforms on an Annual Contract	Fire	001 General Fund	\$220,000.00	4/21/2011
BL057-11	Peachtree Industrial Boulevard at Berkeley Trail Negative Sewer Grade Repair	DWR	504 Water & Sewer R & E Fund	\$565,000.00	6/1/2011
BL058-11	Hog Mountain No.I and Dacula Road Pump Stations Odor Control System	DWR	504 Water & Sewer R & E Fund	\$500,000.00	(postponed until further notice)
BL059-11	Aquatic Facilities Renovations, Phase Two	DoCS	317- 2005 SPLOST Fund	\$175,000.00	5/17/2011
BL060-11	Purchase of Firefighter Personal Protection Equipment on an Annual Contract	Fire	001 General Fund	\$110,000.00	4/28/2011
BL061-11	Landscaping and Irrigation Maintenance on an Annual Contract	DoCS	001 General Fund 105 Recreation Fund	\$150,000.00	5/10/2011
BL063-11	Rock Springs Road (North of Winslow Ridge Drive) Alignment & Safety Project	DoT	317 2005 SPLOST Fund	\$707,000.00	5/19/2011
BL064-11	Property for Sale by Sealed Bid to Highest Responsible Bidder - 3929 Woodward Mill Road	DOSS	Revenue	\$199,750.00	6/29/2011
BL065-11	Property for Sale by Sealed Bid to Highest Responsible Bidder - 1625 Reynolds Mill Drive, Lawrenceville, GA 30043	DOSS	Revenue	\$72,250.00	6/29/2011
BL066-11	FWHWRC Clarifiers Re-Coating Project	DWR	504 Water & Sewer R & E Fund	\$900,000.00	5/12/2011
BL068-11	Kenvilla Pump Station Phase Out	DWR	504 Water & Sewer R & E Fund	\$350,000.00	6/21/2011
BL069-11	Purchase of Police Vehicle Accessories	Police	001 General Fund	\$60,000.00	5/17/2011

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL070-11	Pleasant Hill Road ATMS/ITS (Lawrenceville Hwy. SR 8/US29 - Buford Hwy. SR 13/US23) System Installation	DOT	318 - 2009 SPLOST	\$678,000.00	5/19/2011
BL071-11	Provision of Armored Carrier Services on an Annual Contract	DOFS	520 Airport Operating 001 General Fund 501 Water and Sewer Operating 105 Recreation Fund	\$139,000.00	6/2/2011
BL072-11	SR 20/Buford Drive ATMS/ITS (Peachtree Industrial Blvd. - I-985) System Installation	DOT	318 2009 SPLOST	\$621,758.00	6/9/2011
BL073-11	Construction of Rabbit Hill Park Expansion	DoCS	318 2009 SPLOST Fund	\$11,000,000.00	6/21/2011
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	TBD	\$100,000.00	6/15/2011

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
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	7/6/2011
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
BL079-11	Purchase of Bomb Disposal Robots	Police	200G Miscellaneous Grant Fund-External	\$205,998.90	TBD
BL080-11	Chesser Williams House Site Development	DoCS	317 2005 SPLOST Fund	\$10,000.00	TBD
BL081-11	Construction of Harbins Community Park Multi-Purpose Field Complex	DoCS	318 2009 SPLOST Fund	\$8,000,000.00	7/20/2011
BL082-11	Water System Instrumentation and Monitoring- Phase 2	DWR	501 Water and Sewer Operating Fund	\$457,569.78	7/27/2011
RP011-11	Demolition of Existing Playgrounds and Installation of New Playgrounds at Pinckneyville Soccer and Jones Bridge Parks	DoCS	317 2005 SPLOST Fund	\$292,000.00	5/27/2011
RP012-11	Purchase and Installation of System Migration and Disaster Recovery	ITS	300 Information Tech Capital Project Fund	\$250,000.00	5/19/2011
RP013-11	Provision of Pension Investment Advisory and Consulting Services on an Annual Contract	DOFS	GCPERS Trust	\$120,000.00	6/13/2011
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
RP017-11	Broad Based Land Information Systems Services on an Annual Contract	ITS	300 Information Tech Capital Project Fund	\$101,000.00	7/19/2011