

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



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

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

**FROM:** Aaron J. Bovos  
Deputy County Administrator/CFO

Maria B. Woods  
Director of Financial Services

**DATE:** November 18, 2011

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

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

- 1) Financial Summaries by Fund (Page 13)
  - 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 current annual budget; and
  - fund balance/net assets as of the report date (does not include anticipated revenues or appropriations through year-end).
- 2) General Fund Non-departmental Budget Transfers Schedule (Page 47)
- 3) Inter-fund Transfers – All Funds Schedule (Page 48)
- 4) Budget Adjustments by Fund Schedule (Page 49)
- 5) Purchasing Upcoming Solicitations Report (Page 68)

## Highlights

This report begins by analyzing data using a straight-line monthly calculation. Actual revenues and expenditures/expenses should be at 83% (10/12<sup>th</sup>) of budget this month. This percentage is one indicator to determine if an item is below or above “expectations.” Revenues and expenditures/expenses commonly do not follow a straight-line pattern throughout the year, and this memorandum includes explanations of significant variances.

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. Another example is property tax revenue, which is currently posted through October 21<sup>st</sup>.

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

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

Due to the timing of revenue streams, the General, Recreation, Street Lighting, and Stormwater funds temporarily reflect negative equity. For cash management purposes, County funds are pooled allowing operations to continue until revenues are received.

This year new legislation required the Tax Assessor to mail an Annual Assessment Notice to all properties and extended the appeal period from 30 to 45 days. Subsequently, taxpayers filed more than 31,000 commercial and residential property tax appeals, which represents more than a 200% increase from last year. To date, nearly 90% of the appeals have been settled, leaving 3,531 appeals outstanding, which equates to \$58,027,900 of the tax digest value or \$750,000 in tax revenue. The value of the settled appeals equates to a decrease in tax revenue of approximately \$11 million, which was anticipated in the 2011 adopted budget. As of September 15<sup>th</sup>, all property tax bills were mailed and payments are due by November 15<sup>th</sup>; properties under appeal were billed at 85% of their proposed assessed value.

Pending receipt of final valuations for utility taxes, and in accordance with Senate Bill 346, the County billed 85% of the prior year’s taxable value for utility taxes on October 15<sup>th</sup>. The amount billed for the County was \$5,150,347 with a due date of December 15, 2011. The Board of Tax Assessors issued the official 2011 assessments for the utility companies on

November 4, 2011, with a 45-day appeal period. Final adjusted tax bills reconciled for prior payments will be issued in mid-January 2012.

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

Fuel was originally budgeted at \$2.75 per gallon; however, in October, the average price paid was \$3.25 per gallon. The current countywide budget is \$5.8 million, and at the end of October, 103% or \$5.97 million has been spent. Based on a projected average price of \$3.26 for the remainder of 2011, the projected year-end expense is \$7.16 million, resulting in a \$1.36 million shortfall. Departments and elected officials are expected to manage fuel expense within their general operating appropriations.

Earlier in the year, two cost saving measures were implemented. The savings for 90-day vacancies (GCID 20110242) were projected to be \$2.2 million across all funds by year-end. Actual savings related to the 90-day vacancy requirement were \$6.3 million through October, with \$4.6 million of the savings coming from the General Fund. The savings for the budget necessitated furlough initiative (GCID 20110263) across all funds were projected to be \$2.8 million for 2011, or approximately \$712,000 per day. Actual savings from the first two budget necessitated furloughs was approximately \$1.9 million, and on November 15, 2011, the Board of Commissioners eliminated the remaining two budget necessitated furlough days.

## **Fund Details**

### **FUND 001 – General Fund** (Page 13)

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

#### **Revenues**

Taxes – Revenues are received from taxes pertaining to real and personal property, public utilities, motor vehicles, and business occupation, as well as penalties and interest paid on delinquent taxes. Real and personal property tax revenues, the primary sources of revenues are based upon the size of the digest, the millage rate, and exemptions. For 2011, real and personal property tax revenue for the General Fund was budgeted at \$240,535,339 while the amount billed was \$266,451,104. Assuming a 93% tax collection rate, \$247 million is projected to be collected by year end. The County budgets property taxes conservatively to incorporate both collection rate assumptions and the timing of the property tax payments as one installment in November.

Insurance Premium Taxes – Insurance companies in Georgia are taxed at the state level based on gross revenues from insurance premiums. Each local government's share of this revenue is derived from a formula that represents each local government's relative portion of the population. When Gwinnett received this revenue in October, it was approximately \$5.1

million greater than anticipated. With the completion of the 2010 Census, the state recalculated the distribution of insurance premiums, and because Gwinnett's population grew more rapidly than other jurisdictions in the state, the County's portion of insurance premium tax revenue increased. On November 15<sup>th</sup> the Board of Commissioners approved a resolution which allowed for the adjustment of the 2011 revenue budget based on the amount received. Also, revenues in the 2012 proposed budget were increased to reflect the change in the distribution formula.

**Licenses and Permits** – The primary sources of revenue are from building permits and business license renewals. Alcohol license renewals were distributed in October with a payment due date of November. When compared to the prior year's revenue collections to date, this revenue category is expected to achieve the annual budget by year end.

**Intergovernmental** – The sources of revenue in this category are State reimbursements for Superior Court salaries, receipts from the State for transfer tax when real estate is sold in the County, indigent defense reimbursements, emission control rebates, and reimbursements for the law library. When compared to last year's revenue collected through October, this revenue category is expected to achieve the annual budget by year end.

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

**Fines and Forfeitures** – The primary source of revenue for this category is received from fines initiated by public safety and collected through the judicial system. Generally, revenue reporting is one month in arrears. After reconciliation adjustments to reduce revenue budget related to radar enforcement, and when compared to last year's collections to date, the revenue category is expected to achieve the annual budget by year end.

**Contributions and Donations** – Revenues in this category have exceeded the amount budgeted by \$10,576. These contributions were for Gwinnett Senior Services.

**Miscellaneous** – The primary sources of revenue for this category are received from election reimbursements, facilities rental, phone commissions, utility rebates, and purchasing-card rebates. The elections reimbursement will be received before year-end and is anticipated to be less than budgeted, but will be equal to associated expenditures.

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

## Appropriations

Several departments within the General Fund, such as Human Resources, Planning and Development and Fire, have experienced lower expenditures than budgeted partially due to vacancies extending beyond the 90-day period.

Community Services Elections – Due to low voter turnout, expenditures for the November Special Election are projected to be less than the amount appropriated.

Sheriff – Expenditures are slightly below expectation year-to-date and, based on continued discussions with the Sheriff's Department, are projected to remain within budget at year-end. The number of State sentenced inmates has increased due to State Corrections facilities being over capacity; therefore, payments for inmate housing are higher than anticipated. The Sheriff's Department plans to cover this overage with vacancy savings, and will continue to monitor the situation.

Judiciary – Year-to-date expenditures are above expectation due to the payment of interpreter, court reporter, and indigent defense expenditures. The amount needed to cover these payments is transferred from non-departmental reserves quarterly for the first three quarters, then monthly for the last quarter. Excluding these items, Judiciary is expected to end the year under budget.

## Non-Departmental

Pauper Burial – Expenditures for pauper burials are running higher than historical trends due to a higher volume of people qualifying for this service. On November 15<sup>th</sup>, the Board of Commissioners approved a resolution which allowed for the adjustment of the 2011 appropriations budget based on estimated expenditures for Pauper Burial.

Court Reporters Reserve – Based on current and historical trends, the reserve account is currently projected to exceed its remaining balance by year end. On November 15<sup>th</sup>, the Board of Commissioners approved a resolution which allowed for the adjustment of the 2011 appropriations budget based on estimated expenditures for the Court Reporters Reserve.

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

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

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

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

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

The revenues for this fund are primarily property taxes collected in the fourth quarter. For 2011, real and personal property tax revenues are budgeted at \$5,080,952, and the amount billed was \$5,832,284. Through October, this fund has recorded approximately \$725,000 in

real and personal property tax payments. Intergovernmental revenues are receipts from the State for transfer tax received when real estate is sold in the County. Other Financing Sources revenue of \$7.9 million was received when the 2002 General Obligation Bond Debt Service Fund was closed.

Debt service payments are made in January and July.

**FUND 105 – Recreation Fund** (Page 17)

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

Real and personal property tax revenues comprise the majority of tax revenues in this fund, and are received in the fourth quarter based upon the property tax calendar. For 2011, real and personal property tax revenues are budgeted at \$20,889,359, and the amount billed was \$23,093,782, of which approximately 93%, or \$21 million is projected to be collected by year end. Intergovernmental revenue is a Real Estate Transfer Tax received from the State and fluctuates based upon property sales in the County. Charges for Services are collections from recreational activities and special events throughout the year. Collections will continue to stay below budget due to lower participation in programs. Miscellaneous revenues are primarily received from facility equipment rental fees. Based on discussion with the Department of Community Services, there has been an increase in facility rentals and additional utility reimbursements for field lighting.

**FUND 003 – Speed Hump Fund** (Page 18)

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

Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections. Through October, the County has recorded slightly more than \$14,000 (or 12.2% of budget).

Expenditures are lower than anticipated, driven by lower maintenance costs. Based on discussions with the Department of Transportation, work is scheduled that will bring expenditures closer to budget by year-end.

**FUND 002 – Street Lighting Fund** (Page 19)

This fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. The last fee increase for the street light program was in 2000, and for the past several years, utility expenditures have exceeded revenue received. Reserves have been used to balance the budget, but to continue operations a fee increase will be necessary in the near future.

Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections. Through October, the County has receipted more than \$700,000 (or 11.5% of budget).

The expenditures for utilities post one month in arrears. Based on conversations with the Department of Transportation and current utility billing rates, expenditures are projected to end 2011 under budget.

**FUND 030 – Juvenile Court Supervision Fund** (Page 20)

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

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

**FUND 085 – Corrections Inmate Fund** (Page 21)

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

Partially related to a Georgia Department of Corrections ruling that prohibits tobacco products in all Georgia prisons, revenues through October continue to be below expectation for merchandise sales. Despite the increase in prices on September 1, to date, revenues remain below budget.

Expenditures through October are below expectation due to the State Criminal Alien Assistance Grant Program supporting General Educational Development (GED) testing for inmates. Expenditures are projected to end 2011 under budget.

A funds reservation has been created in 2011 of \$36,919 to ensure that sufficient funds are available for the 2012 budget.

**FUND 090 – Sheriff Inmate Fund** (Page 22)

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

Expenditures through October are below expectation due to the Sheriff's Department utilizing GED grant funding paid by Gwinnett Technical College for inmate GED testing. Based on the current trend, expenditures are projected to end 2011 under budget.

**FUND 075 – Crime Victims Assistance Fund** (Page 23)

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

Fines and Forfeitures revenue is 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. When comparing year-to-date actuals for Crime Victims Fines from Recorders Court, 2011 revenues are down by 7.3% when compared to 2010 and 13.0% when compared to 2009. Based upon analysis of prior year revenues, the fund is projected to end 2011 with less revenue than budgeted.

Solicitor General – Year-to-date expenditures are below expectation primarily due to vacancies.



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

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

**FUND 070 – Police Special Justice Fund** (Page 25)

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

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

**FUND 071 – Police Special Treasury Fund** (Page 26)

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

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

**FUND 072 – Police Special State Fund** (Page 27)

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

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

**FUND 065 – Sheriff Special Justice Fund** (Page 28)

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

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

**FUND 066 – Sheriff Special Treasury Fund** (Page 29)

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

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

A funds reservation has been created in 2011 of \$499,670 to ensure that sufficient funds are available for the 2012 budget.

**FUND 067 – Sheriff Special State Fund** (Page 30)

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

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

A funds reservation has been created in 2011 of \$99,950 to ensure that sufficient funds are available for the 2012 budget.

**FUND 095 – E-911 Fund** (Page 31)

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

Expenditures are under expectation mainly due to reduced 911 system and database maintenance costs.

**FUND 055 – Stadium Fund** (Page 32)

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

While motor vehicle taxes are collected one month in arrears, the numbers continue to be strong. Intergovernmental revenue was realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenue, which includes: ticket sales; parking revenues; and naming rights, has exceeded the annual budget by 5.57%, primarily due to parking and naming rights revenue coming in higher than budgeted.

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

**FUND 050 – Tourism Fund** (Page 33)

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

While hotel/motel taxes are collected one month in arrears, the numbers continue to be strong and it appears as though they will meet or exceed budget. Other Financing Sources revenue of \$4.8 million was received from closing the Tourism Sustainability Fund.

Debt service payments occur biannually in March and September.

**FUND 051 – Tourism Sustainability Fund** (Page 34)

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

**FUND 040 – Tree Bank Fund** (Page 35)

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

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

**FUND 520 – Airport Operating Fund** (Page 36)

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

The Department of Transportation reported that overall revenues are on track to exceed the revenue budget. However, a spike in gas prices, bad weather over the next few months, or other issues beyond the department's control could impact revenues (particularly fuel) before the end of the year.

Transportation expense year-to-date is lower than expected, driven by a one month delay in the posting of utility expense and lower than expected repair, maintenance, and parts expenses. Contracted services and parts are purchased on an as needed basis. Based on trend analysis, expenses for the year are projected to come in under the annual budget appropriations.

**FUND 515 – Local Transit Operating Fund** (Page 37)

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

Charges for Services revenue are consistent with prior year receipts for the same time period. Miscellaneous revenue is over expectation due to fuel rebate checks received in April in the amount of \$363,080 for the last quarter of 2009 and all of 2010. Other Financing Sources include Contributions to Transit from the General Fund. On November 15<sup>th</sup>, the Board of

Commissioners approved a resolution to implement transit system fare policy and pricing changes, which are consistent with the objective that one-third of the expenses for transit be funded by users of the system.

**FUND 595 – Solid Waste Operating Fund** (Page 38)

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

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

Payments to haulers lag one month. Due to long-term vacancies and a reorganization of temporary positions, expenditures are expected to end the year under budget.

**FUND 590 – Stormwater Operating Fund** (Page 39)

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

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

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

Contributions and Donations are less than expected due to reductions associated with system development charges. Miscellaneous revenues were expected to be collected in the fourth quarter from the State for rebates related to the Yellow River project for taxes paid on purchased equipment. However, after further discussion with Water Resources, collections may be delayed as long as 24 months from the original submittal date of June 22, 2011. When compared to last year's revenue collections to date, Water and Sewer Operating fund revenues are approximately \$10 million over last year's and are on target to meet the revenue budget. This increase in revenues is primarily due to the multi-year rate increases which were established in 2009 coupled with the water production levels. Year-to-date water production is up .4% compared to October year-to-date 2010.

Overall, year-to-date Water & Sewer operating expenses are tracking favorably compared to budget. The savings is mainly due to decreased utility costs, decreased chemical costs, and a delay in spending professional services appropriations.

**FUND 606 – Auto Liability Fund** (Page 41)

This fund accounts for all financial transactions related to the County's property, liability and casualty insurance coverage on vehicles. Revenues are contributions from other Gwinnett

County funds and are based on the number of employees and actual third party automobile claims for County vehicles only.

Expenses are below expectation due to lower than anticipated claims to date and pending settlements. Based on discussions with Risk Management, current claims and anticipated settlements are projected to end 2011 under budget.

**FUND 610 – Fleet Management Fund** (Page 42)

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

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

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

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

**FUND 602 – Risk Management Fund** (Page 44)

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

Financial Services expenses are lower than anticipated due to pending settlements and costs associated with claims which are incurred as needed. Overall expenditures are projected to end the year under budget.

**FUND 611 – Vehicle Replacement Fund** (Page 45)

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

**FUND 604 – Workers' Compensation Fund** (Page 46)

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

Expenses appear lower than anticipated at this point in time; however, there are several claims that are expected to be settled by the end of the year. Based on discussions with Human Resources and Risk Management, it is projected that expenses for the year will be close to budget appropriations.

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 312,714,042	\$ 91,538,531	29.27%
Insurance Premiums	22,156,915	22,156,915	27,258,205	123.02%
Licenses and Permits	7,989,111	7,702,729	5,192,330	67.41%
Intergovernmental	2,771,928	3,025,364	2,504,282	82.78%
Charges for Services	48,324,843	58,795,841	37,070,305	63.05%
Fines and Forfeitures	14,299,214	12,811,242	10,156,904	79.28%
Investment Income	188,694	437,970	469,396	107.18%
Contributions and Donations	19,400	19,400	29,976	154.52%
Miscellaneous	4,062,057	4,236,067	2,752,564	64.98%
Other Financing Sources	90,437	495,736	469,922	94.79%
<b>Total Revenues without Use of Fund Balance</b>	<b>410,587,445</b>	<b>422,395,306</b>	<b>177,442,415</b>	<b>42.01%</b>
Use of Fund Balance	32,995,263	-	-	0.00%
Use of Fund Balance - Designated	5,000,000	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 448,582,708</b>	<b>\$ 422,395,306</b>	<b>\$ 177,442,415</b>	<b>42.01%</b>
<b>Appropriations:</b>				
County Administrator	\$ 4,721,336	\$ 4,546,367	\$ 3,349,340	73.67%
Law	907,955	1,889,130	1,543,526	81.71%
Financial Services	12,595,137	13,100,523	9,815,288	74.92%
Human Resources	2,853,299	2,790,149	2,073,392	74.31%
Information Technology	24,494,446	23,456,325	19,180,068	81.77%
Tax Commissioner	9,046,710	9,015,428	6,982,392	77.45%
Support Services	8,107,975	8,142,696	6,608,628	81.16%
Transportation	14,895,624	14,195,358	10,661,167	75.10%
Planning and Development	7,100,252	6,867,420	4,982,106	72.55%
Probation	7,820	7,820	4,141	52.95%
Police Services	83,906,051	78,548,089	63,481,333	80.82%
Corrections	12,616,564	12,403,867	9,423,572	75.97%
Fire and Emergency Services	76,167,441	73,470,543	58,271,916	79.31%
Community Services	3,778,581	3,681,184	2,935,831	79.75%
Community Services Subsidies:				
Atlanta Regional Commission	765,261	765,261	763,800	99.81%
Board of Health	1,489,896	1,489,896	1,489,896	100.00%
Coalition for Health and Human Services	55,074	55,074	55,074	100.00%
Council for Seniors	1,395	1,395	1,395	100.00%
Department of Family and Children's Services	371,768	371,768	371,768	100.00%
Forestry	9,549	9,549	9,549	100.00%
Indigent Medical	225,000	225,000	225,000	100.00%
Library In-House Services	812,163	811,891	650,141	80.08%
Library Subsidy	16,118,068	16,118,068	16,118,068	100.00%
Mental Health	384,149	768,297	768,297	100.00%
<b>Total Community Services Subsidies</b>	<b>20,232,323</b>	<b>20,616,199</b>	<b>20,452,988</b>	<b>99.21%</b>

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
Community Services - Elections	3,365,652	2,935,930	1,668,633	56.83%
Juvenile Court	4,958,431	5,814,324	4,778,684	82.19%
Sheriff	66,696,547	66,898,358	54,878,815	82.03%
Immigration Customs Enforcement	1,417,133	1,404,743	1,070,658	76.22%
Clerk of Court	9,114,299	9,033,188	7,046,403	78.01%
Judiciary	11,466,944	16,920,632	14,642,979	86.54%
Recorder's Court	1,176,754	1,309,920	1,084,063	82.76%
Probate Court	1,586,912	1,621,759	1,315,383	81.11%
District Attorney	7,904,041	7,785,953	6,344,265	81.48%
Solicitor General	3,787,718	3,705,312	2,635,559	71.13%
Clerk of Recorder's Court	1,206,481	1,195,044	916,932	76.73%
<b>Non-Departmental:</b>				
Compensation Reserve	4,000,000	3,845,215	-	0.00%
Contingency	4,000,000	3,912,888	-	0.00%
Contribution to Capital	16,721,886	921,886	921,886	100.00%
Contribution to Transit	2,989,406	2,727,030	2,183,223	80.06%
Grant Match	300,000	300,000	-	0.00%
Gwinnett Hospital Authority	6,000,000	6,000,000	6,000,000	100.00%
Inmate Housing Reserve	100,000	100,000	-	0.00%
Inmate Medical Reserve	2,500,000	445,466	-	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	95,511	8.23%
Operational Efficiency Reserve	275,000	275,000	-	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,090,910	5,000,000	82.09%
Pauper Burials	84,000	84,000	67,200	80.00%
Partnership Gwinnett	500,000	500,000	375,000	75.00%
Fuel/Parts Reserve	250,000	250,000	-	0.00%
Indigent Defense Reserve	5,980,541	1,503,141	-	0.00%
Court Reporters Reserve	1,904,696	273,411	-	0.00%
Court Interpreters Reserve	557,537	153,787	-	0.00%
Other Governmental Agencies	-	372,136	372,136	100.00%
<b>Total Non-Departmental</b>	<b>54,470,282</b>	<b>30,149,198</b>	<b>16,048,402</b>	<b>53.23%</b>
<b>Total Appropriations without Working Capital Reserve</b>	<b>448,582,708</b>	<b>421,505,459</b>	<b>332,196,464</b>	<b>78.81%</b>
<b>Contribution to Fund Balance</b>	<b>-</b>	<b>889,847</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 448,582,708</b>	<b>\$ 422,395,306</b>	<b>\$ 332,196,464</b>	<b>78.65%</b>

Projected Fund Balance December 31

\$ 110,251,459

\$ 149,136,569

Fund Balance (Deficit) as of Report Date

\$ (6,507,327)

Number of months available using fund balance

-

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>2002 GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE FUND (950)</b>				
Fund Balance January 1	\$ 16,377,805	\$ 16,377,805	\$ 16,377,805	
<b>Revenues:</b>				
Taxes	\$ 5,548,416	\$ 5,548,416	\$ 313,358	5.65%
Intergovernmental	12,434	12,434	2,915	23.44%
Investment Income	113	113	3,605	3190.27%
Total Revenues without Use of Fund Balance	5,560,963	5,560,963	319,878	5.75%
Use of Fund Balance	3,215,918	11,136,721	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 8,776,881</b>	<b>\$ 16,697,684</b>	<b>\$ 319,878</b>	<b>1.92%</b>
<b>Appropriations:</b>				
Debt Service	\$ 8,776,881	\$ 8,775,873	\$ 8,775,873	100.00%
Other Financing Use	-	7,921,811	7,921,810	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,776,881</b>	<b>\$ 16,697,684</b>	<b>\$ 16,697,683</b>	<b>100.00%</b>
Projected Fund Balance December 31	\$ 13,161,887	\$ 5,241,084		
Fund Balance as of Report Date			\$ -	

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



# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)</b>				
Fund Balance January 1	\$ 17,602,305	\$ 17,602,305	\$ 17,602,305	
<b>Revenues:</b>				
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 1,741,648	29.62%
Intergovernmental	-	15,000	20,280	135.20%
Investment Income	15,656	22,249	20,158	90.60%
Other Financing Sources	-	7,921,810	7,921,810	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,895,003</b>	<b>\$ 13,838,406</b>	<b>\$ 9,703,896</b>	<b>70.12%</b>
<b>Appropriations:</b>				
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 5,196,329	100.00%
Total Appropriations without Contribution to Fund Balance	5,196,584	5,196,584	5,196,329	100.00%
Contribution to Fund Balance	698,419	8,641,822	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,895,003</b>	<b>\$ 13,838,406</b>	<b>\$ 5,196,329</b>	<b>37.55%</b>
Projected Fund Balance December 31	\$ 18,300,724	\$ 26,244,127		
Fund Balance as of Report Date			\$ 22,109,872	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>RECREATION FUND (105)</b>				
Fund Balance January 1	\$ 8,219,899	\$ 8,219,899	\$ 8,219,899	
Revenues:				
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 5,502,245	22.39%
Intergovernmental	64,633	64,633	49,361	76.37%
Charges for Services	4,263,904	4,332,632	3,259,180	75.22%
Investment Income	46,413	46,413	6,593	14.21%
Contributions and Donations	1,500	1,500	-	0.00%
Miscellaneous	1,447,783	1,537,723	1,369,615	89.07%
<b>TOTAL REVENUES</b>	<b>\$ 30,403,825</b>	<b>\$ 30,562,493</b>	<b>\$ 10,186,994</b>	<b>33.33%</b>
Appropriations:				
Community Services	\$ 29,615,665	\$ 29,804,277	\$ 22,837,717	76.63%
Support Services	121,500	121,500	99,832	82.17%
Total Appropriations without Contribution to Fund Balance	29,737,165	29,925,777	22,937,549	76.65%
Contribution to Fund Balance	666,660	636,716	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,403,825</b>	<b>\$ 30,562,493</b>	<b>\$ 22,937,549</b>	<b>75.05%</b>
Projected Fund Balance December 31	\$ 8,886,559	\$ 8,856,615		
Fund Balance (Deficit) as of Report Date			\$ (4,530,656)	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>SPEED HUMP FUND (003)</b>				
Fund Balance January 1	\$ 1,023,046	\$ 1,023,046	\$ 1,023,046	
Revenues:				
Taxes	\$ 217	\$ -	\$ -	0.00%
Charges for Services	114,469	114,894	14,043	12.22%
Investment Income	407	407	397	97.54%
<b>TOTAL REVENUES</b>	<b>\$ 115,093</b>	<b>\$ 115,301</b>	<b>\$ 14,440</b>	<b>12.52%</b>
Appropriations:				
Transportation	\$ 46,814	\$ 55,847	\$ 36,480	65.32%
Total Appropriations without Contribution to Fund Balance	46,814	55,847	36,480	65.32%
Contribution to Fund Balance	68,279	59,454	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 115,093</b>	<b>\$ 115,301</b>	<b>\$ 36,480</b>	<b>31.64%</b>
Projected Fund Balance December 31	\$ 1,091,325	\$ 1,082,500		
Fund Balance as of Report Date			\$ 1,001,006	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ -	\$ -	0.00%
Charges for Services	6,095,225	6,123,626	705,835	11.53%
Investment Income	2,872	2,872	2,176	75.77%
Miscellaneous	15,000	-	-	0.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>6,134,179</b>	<b>6,126,498</b>	<b>708,011</b>	<b>11.56%</b>
Use of Fund Balance	737,537	755,259	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,871,716</b>	<b>\$ 6,881,757</b>	<b>\$ 708,011</b>	<b>10.29%</b>
<b>Appropriations:</b>				
Transportation	\$ 6,871,716	\$ 6,881,757	\$ 5,057,796	73.50%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,871,716</b>	<b>\$ 6,881,757</b>	<b>\$ 5,057,796</b>	<b>73.50%</b>
Projected Fund Balance December 31	\$ 3,373,273	\$ 3,355,551		
Fund Balance (Deficit) as of Report Date			\$ (238,975)	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>JUVENILE COURT SUPERVISION FUND (030)</b>				
Fund Balance January 1	\$ -	\$ -	\$ -	
<b>Revenues:</b>				
Charges for Services	\$ -	\$ 141,430	\$ 131,953	93.30%
Investment Income	-	31	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 141,461</b>	<b>\$ 131,953</b>	<b>93.28%</b>
<b>Appropriations:</b>				
Juvenile Court	\$ -	\$ 22,800	\$ 14,380	63.07%
Total Appropriations without Contribution to Fund Balance	-	22,800	14,380	63.07%
Contribution to Fund Balance	-	118,661	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 141,461</b>	<b>\$ 14,380</b>	<b>10.17%</b>
 Projected Fund Balance December 31	 \$ -	 \$ 118,661		
 Fund Balance as of Report Date			 \$ 117,573	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 63,880	\$ 41,514	64.99%
Investment Income	60	60	31	51.67%
Miscellaneous	4,500	4,600	3,166	68.83%
Total Revenues without Use of Fund Balance	73,940	68,540	44,711	65.23%
Use of Fund Balance	65,942	70,329	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 139,882</b>	<b>\$ 138,869</b>	<b>\$ 44,711</b>	<b>32.20%</b>
<b>Appropriations:</b>				
Corrections	\$ 139,882	\$ 138,869	\$ 60,086	43.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 139,882</b>	<b>\$ 138,869</b>	<b>\$ 60,086</b>	<b>43.27%</b>
 Projected Fund Balance December 31	 \$ 12,609	 \$ 8,222		
 Fund Balance as of Report Date			 \$ 63,176	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>SHERIFF INMATE FUND (090)</b>				
Fund Balance January 1	\$ 1,466,095	\$ 1,466,095	\$ 1,466,095	
Revenues:				
Charges for Services	\$ 360,891	\$ 360,891	\$ 271,123	75.13%
Investment Income	617	617	601	97.41%
<b>TOTAL REVENUES</b>	<b>\$ 361,508</b>	<b>\$ 361,508</b>	<b>\$ 271,724</b>	<b>75.16%</b>
Appropriations:				
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 180,476	50.01%
Total Appropriations without Contribution to Fund Balance	360,891	360,891	180,476	50.01%
Contribution to Fund Balance	617	617	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 361,508</b>	<b>\$ 361,508</b>	<b>\$ 180,476</b>	<b>49.92%</b>
Projected Fund Balance December 31	\$ 1,466,712	\$ 1,466,712		
Fund Balance as of Report Date			\$ 1,557,343	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 921,052	\$ 618,204	67.12%
Investment Income	1,984	1,984	1,380	69.56%
<b>Total Revenues without Use of Fund Balance</b>	<b>924,013</b>	<b>923,036</b>	<b>619,584</b>	<b>67.12%</b>
Use of Fund Balance	317,545	361,272	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,241,558</b>	<b>\$ 1,284,308</b>	<b>\$ 619,584</b>	<b>48.24%</b>
<b>Appropriations:</b>				
Gwinnett Sexual Assault Center	\$ 30,000	\$ 30,000	\$ 30,000	100.00%
Partnership against Domestic Violence	33,421	33,421	33,421	100.00%
District Attorney	434,909	483,259	411,586	85.17%
Solicitor General	743,228	737,628	424,222	57.51%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,241,558</b>	<b>\$ 1,284,308</b>	<b>\$ 899,229</b>	<b>70.02%</b>
Projected Fund Balance December 31	\$ 1,217,772	\$ 1,174,045		
Fund Balance as of Report Date			\$ 1,255,672	



# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>DISTRICT ATTORNEY FEDERAL ASSET SHARING FUND (080)</b>				
Fund Balance January 1	\$ 473,878	\$ 473,878	\$ 473,878	
<b>Revenues:</b>				
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 148,542	95.83%
Investment Income	200	550	457	83.09%
<b>Total Revenues without Use of Fund Balance</b>	<b>155,200</b>	<b>155,550</b>	<b>148,999</b>	<b>95.79%</b>
Use of Fund Balance	27,300	19,450	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 182,500</b>	<b>\$ 175,000</b>	<b>\$ 148,999</b>	<b>85.14%</b>
<b>Appropriations:</b>				
District Attorney	\$ 182,500	\$ 175,000	\$ 75,854	43.35%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 182,500</b>	<b>\$ 175,000</b>	<b>\$ 75,854</b>	<b>43.35%</b>
Projected Fund Balance December 31	\$ 446,578	\$ 454,428		
Fund Balance as of Report Date			\$ 547,023	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>POLICE SPECIAL JUSTICE 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	\$ 366,482	36.65%
Investment Income	-	3,300	4,392	133.09%
Miscellaneous	-	500	85	17.00%
Other Financing Sources	-	-	17,816	-
<b>Total Revenues without Use of Fund Balance</b>	<b>1,000,000</b>	<b>1,003,800</b>	<b>388,775</b>	<b>38.73%</b>
Use of Fund Balance	1,295,313	3,615,816	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,295,313</b>	<b>\$ 4,619,616</b>	<b>\$ 388,775</b>	<b>8.42%</b>
<b>Appropriations:</b>				
Police Special Investigation Operations	\$ 2,295,313	\$ 4,619,616	\$ 3,680,704	79.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,295,313</b>	<b>\$ 4,619,616</b>	<b>\$ 3,680,704</b>	<b>79.68%</b>
Projected Fund Balance December 31	\$ 6,334,820	\$ 4,014,317		
Fund Balance as of Report Date			\$ 4,338,204	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>POLICE SPECIAL TREASURY FUND (071)</b>				
Fund Balance January 1	\$ -	\$ -	\$ -	
<b>Revenue:</b>				
Investment Income	\$ -	\$ -	\$ 61	-
Other Financing Sources	-	265,145	265,204	100.02%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 265,145</b>	<b>\$ 265,265</b>	<b>100.05%</b>
<b>Appropriations:</b>				
Police Services	\$ -	\$ 98,000	\$ 192	0.20%
Total Appropriations without Contribution to Fund Balance	-	98,000	192	0.20%
Contribution to Fund Balance	-	167,145	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 265,145</b>	<b>\$ 192</b>	<b>0.07%</b>
 Projected Fund Balance December 31	 \$ -	 \$ 167,145		
 Fund Balance as of Report Date			 \$ 265,073	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>POLICE SPECIAL STATE FUND (072)</b>				
Fund Balance January 1	\$ -	\$ -	\$ -	
<b>Revenue:</b>				
Fines and Forfeitures	\$ -	\$ -	\$ 461,364	-
Investment Income	-	-	1,382	-
Miscellaneous	-	-	10,830	-
Other Financing Sources	-	2,843,128	2,878,465	101.24%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 2,843,128</b>	<b>\$ 3,352,041</b>	<b>117.90%</b>
<b>Appropriations:</b>				
Police Services	\$ -	\$ 763,266	\$ 276,136	36.18%
Total Appropriations without Contribution to Fund Balance	-	763,266	276,136	36.18%
Contribution to Fund Balance	-	2,079,862	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 2,843,128</b>	<b>\$ 276,136</b>	<b>9.71%</b>
Projected Fund Balance December 31	\$ -	\$ 2,079,862		
Fund Balance as of Report Date			\$ 3,075,905	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>SHERIFF SPECIAL JUSTICE 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	\$ 119,428	59.71%
Investment Income	822	822	938	114.11%
Miscellaneous	-	100,000	100,000	100.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>200,822</b>	<b>300,822</b>	<b>220,366</b>	<b>73.25%</b>
Use of Fund Balance	499,178	1,325,626	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 700,000</b>	<b>\$ 1,626,448</b>	<b>\$ 220,366</b>	<b>13.55%</b>
<b>Appropriations:</b>				
Sheriff Special Operations	\$ 700,000	\$ 1,626,448	\$ 1,397,667	85.93%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 700,000</b>	<b>\$ 1,626,448</b>	<b>\$ 1,397,667</b>	<b>85.93%</b>
 Projected Fund Balance December 31	 \$ 889,225	 \$ 62,777		
 Fund Balance as of Report Date			 \$ 211,102	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>SHERIFF SPECIAL TREASURY FUND (066)</b>				
Fund Balance January 1	\$ -	\$ -	\$ -	
<b>Revenues:</b>				
Investment Income	\$ -	\$ 330	\$ 137	41.52%
Other Financing Sources	-	961,665	962,121	100.05%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 961,995</b>	<b>\$ 962,258</b>	<b>100.03%</b>
<b>Appropriations:</b>				
Sheriff Special Operations	\$ -	\$ 961,995	\$ 148,119	15.40%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 961,995</b>	<b>\$ 148,119</b>	<b>15.40%</b>
 Projected Fund Balance December 31	 \$ -	 \$ -		
 Fund Balance as of Report Date			 \$ 814,139	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>SHERIFF SPECIAL STATE FUND (067)</b>				
Fund Balance January 1	\$ -	\$ -	\$ -	
Revenues:				
Investment Income	\$ -	\$ 50	\$ 70	140.00%
Other Financing Sources	-	169,380	169,366	99.99%
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 169,430</b>	<b>\$ 169,436</b>	<b>100.00%</b>
Appropriations:				
Sheriff Special Operations	\$ -	\$ 169,430	\$ 5,546	3.27%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 169,430</b>	<b>\$ 5,546</b>	<b>3.27%</b>
Projected Fund Balance December 31	\$ -	\$ -		
Fund Balance as of Report Date			\$ 163,890	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 9,681,273	83.60%
Investment Income	33,583	198,583	182,268	91.78%
Miscellaneous	-	-	50	0.00%
<b>Total Revenues without Use of Fund Balance</b>	<b>11,613,583</b>	<b>11,778,583</b>	<b>9,863,591</b>	<b>83.74%</b>
Use of Fund Balance	113,669	1,438,045	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 11,727,252</b>	<b>\$ 13,216,628</b>	<b>\$ 9,863,591</b>	<b>74.63%</b>
<b>Appropriations:</b>				
Police Services	\$ 11,727,252	\$ 13,216,628	\$ 9,157,862	69.29%
<b>Total Appropriations without Working Capital Reserve</b>	<b>11,727,252</b>	<b>13,216,628</b>	<b>9,157,862</b>	<b>69.29%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,727,252</b>	<b>\$ 13,216,628</b>	<b>\$ 9,157,862</b>	<b>69.29%</b>
<b>Projected Fund Balance December 31</b>	<b>\$ 34,438,247</b>	<b>\$ 33,113,871</b>		
<b>Fund Balance as of Report Date</b>			<b>\$ 35,257,645</b>	



# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>STADIUM FUND (055)</b>				
Fund Balance January 1	\$ 750,550	\$ 750,550	\$ 750,550	
Revenues:				
Taxes	\$ 750,000	\$ 750,000	\$ 639,877	85.32%
Intergovernmental	400,000	400,000	400,000	100.00%
Charges for Services	959,250	959,250	1,012,678	105.57%
Investment Income	140	140	54	38.57%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	2,052,609	97.31%
Use of Fund Balance	49,086	76,848	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,158,476</b>	<b>\$ 2,186,238</b>	<b>\$ 2,052,609</b>	<b>93.89%</b>
Appropriations:				
Stadium Debt	\$ 2,158,476	\$ 2,186,238	\$ 2,161,305	98.86%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,158,476</b>	<b>\$ 2,186,238</b>	<b>\$ 2,161,305</b>	<b>98.86%</b>
Projected Fund Balance December 31	\$ 701,464	\$ 673,702		
Fund Balance as of Report Date			\$ 641,854	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 6,139,358	\$ 4,962,163	80.83%
Charges for Services	476	476	-	0.00%
Investment Income	-	800	2,406	300.75%
Other Financing Sources	4,834,167	4,852,444	4,844,206	99.83%
<b>TOTAL REVENUES</b>	<b>\$ 10,556,920</b>	<b>\$ 10,993,078</b>	<b>\$ 9,808,775</b>	<b>89.23%</b>
Appropriations:				
Tourism	\$ 5,629,459	\$ 6,210,157	\$ 5,940,220	95.65%
Total Appropriations without Contribution to Fund Balance	5,629,459	6,210,157	5,940,220	95.65%
Contribution to Fund Balance	4,927,461	4,782,921	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,556,920</b>	<b>\$ 10,993,078</b>	<b>\$ 5,940,220</b>	<b>54.04%</b>
Projected Fund Balance December 31	\$ 6,379,180	\$ 6,234,640		
Fund Balance as of Report Date			\$ 5,320,274	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 1,495	\$ 1,495	100.00%
Total Revenues without Use of Fund Balance	9,733	1,495	1,495	100.00%
Use of Fund Balance	4,824,434	4,842,711	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,834,167</b>	<b>\$ 4,844,206</b>	<b>\$ 1,495</b>	<b>0.03%</b>
<b>Appropriations:</b>				
Other Financing Use	\$ 4,834,167	\$ 4,844,206	\$ 4,844,206	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,834,167</b>	<b>\$ 4,844,206</b>	<b>\$ 4,844,206</b>	<b>100.00%</b>
 Projected Fund Balance December 31	 \$ 18,277	 \$ -		
 Fund Balance as of Report Date			 \$ -	

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

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>TREE BANK FUND (040)</b>				
Fund Balance January 1	\$ 38,102	\$ 38,102	\$ 38,102	
Revenues:				
Licenses and Permits	\$ 22,000	\$ 22,000	\$ 22,184	100.84%
Investment Income	10	10	19	190.00%
Total Revenues without Use of Fund Balance	22,010	22,010	22,203	100.88%
Use of Fund Balance	14,682	16,610	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 36,692</b>	<b>\$ 38,620</b>	<b>\$ 22,203</b>	<b>57.49%</b>
Appropriations:				
Planning and Development	\$ 36,692	\$ 38,620	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 36,692</b>	<b>\$ 38,620</b>	<b>\$ -</b>	<b>0.00%</b>
Projected Fund Balance December 31	\$ 23,420	\$ 21,492		
Fund Balance as of Report Date			\$ 60,305	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>AIRPORT OPERATING FUND (520)</b>				
<b>Net Assets January 1</b>	\$ 278,924	\$ 278,924	\$ 278,924	
<b>Revenues:</b>				
Charges for Services	\$ 140,000	\$ 110,000	\$ 112,510	102.28%
Investment Income	-	105	144	137.14%
Miscellaneous	711,250	711,250	607,178	85.37%
<b>Total Revenues without Use of Net Assets</b>	<b>851,250</b>	<b>821,355</b>	<b>719,832</b>	<b>87.64%</b>
Use of Net Assets	-	134,114	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 851,250</b>	<b>\$ 955,469</b>	<b>\$ 719,832</b>	<b>75.34%</b>
<b>Appropriations:</b>				
Transportation	\$ 845,584	\$ 955,469	\$ 515,515	53.95%
<b>Total Appropriations without Working Capital Reserve</b>	<b>845,584</b>	<b>955,469</b>	<b>515,515</b>	<b>53.95%</b>
Working Capital Reserve	5,666	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 851,250</b>	<b>\$ 955,469</b>	<b>\$ 515,515</b>	<b>53.95%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 284,590</b>	<b>\$ 144,810</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 483,241</b>	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 3,593,475	\$ 3,116,600	86.73%
Investment Income	350	1,900	3,286	172.95%
Miscellaneous	258,000	505,780	453,626	89.69%
Other Financing Sources	2,989,406	2,727,030	2,183,223	80.06%
<b>Total Revenues without Use of Net Assets</b>	<b>7,773,502</b>	<b>6,828,185</b>	<b>5,756,735</b>	<b>84.31%</b>
Use of Net Assets	2,750,454	2,967,186	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 10,523,956</b>	<b>\$ 9,795,371</b>	<b>\$ 5,756,735</b>	<b>58.77%</b>
<b>Appropriations:</b>				
Financial Services	\$ 72,616	\$ 71,693	\$ 54,949	76.64%
Transportation	10,451,340	9,723,678	5,264,689	54.14%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,523,956</b>	<b>\$ 9,795,371</b>	<b>\$ 5,319,638</b>	<b>54.31%</b>
<b>Projected Net Assets December 31</b>	\$ 397,985	\$ 181,253		
<b>Net Assets as of Report Date</b>			\$ 3,585,536	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 105,599	84.34%
Charges for Services	39,164,656	39,227,965	33,426,730	85.21%
Investment Income	391,647	295,000	225,318	76.38%
Miscellaneous	8,000	8,000	2	0.03%
<b>Total Revenues without Use of Net Assets</b>	<b>39,689,510</b>	<b>39,656,172</b>	<b>33,757,649</b>	<b>85.13%</b>
Use of Net Assets	-	193,867	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 39,689,510</b>	<b>\$ 39,850,039</b>	<b>\$ 33,757,649</b>	<b>84.71%</b>
<b>Appropriations:</b>				
Financial Services	\$ 39,570,372	\$ 39,850,039	\$ 29,516,740	74.07%
<b>Total Appropriations without Working Capital Reserve</b>	<b>39,570,372</b>	<b>39,850,039</b>	<b>29,516,740</b>	<b>74.07%</b>
Working Capital Reserve	119,138	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 39,689,510</b>	<b>\$ 39,850,039</b>	<b>\$ 29,516,740</b>	<b>74.07%</b>
Projected Net Assets December 31	\$ 3,018,516	\$ 2,705,511		
Net Assets as of Report Date			\$ 7,140,287	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ -	\$ -	0.00%
Charges for Services	30,400,000	30,480,000	4,378,186	14.36%
Investment Income	10,000	10,000	9,655	96.55%
Miscellaneous	250	22,600	29,661	131.24%
Other Financing Sources	-	12,000	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 30,470,250</b>	<b>\$ 30,524,600</b>	<b>\$ 4,417,502</b>	<b>14.47%</b>
<b>Appropriations:</b>				
Support Services	\$ 145,235	\$ 145,035	\$ 65,714	45.31%
Planning and Development	295,802	295,160	207,877	70.43%
Water Resources	28,683,037	28,571,603	21,742,142	76.10%
Total Appropriations without Working Capital Reserve	29,124,074	29,011,798	22,015,733	75.89%
Working Capital Reserve	1,346,176	1,512,802	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,470,250</b>	<b>\$ 30,524,600</b>	<b>\$ 22,015,733</b>	<b>72.12%</b>
Projected Net Assets December 31	\$ 4,856,500	\$ 5,023,126		
Net Assets (Deficit) as of Report Date			\$ (14,087,907)	



# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 212,780,558	83.85%
Investment Income	30,000	41,000	38,957	95.02%
Contributions and Donations	9,770,000	9,770,000	4,978,194	50.95%
Miscellaneous	1,508,000	1,731,000	127,608	7.37%
Other Financing Sources	150,000	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 265,217,000</b>	<b>\$ 265,301,000</b>	<b>\$ 217,925,317</b>	<b>82.14%</b>
<b>Appropriations:</b>				
Support Services	\$ 166,150	\$ 151,027	\$ 48,985	32.43%
Planning and Development	766,889	766,889	635,475	82.86%
Water Resources	263,793,027	261,756,486	203,060,604	77.58%
Information Technology	345,484	6,047	2,797	46.25%
Total Appropriations without Working Capital Reserve	265,071,550	262,680,449	203,747,861	77.56%
Working Capital Reserve	145,450	2,620,551	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 265,217,000</b>	<b>\$ 265,301,000</b>	<b>\$ 203,747,861</b>	<b>76.80%</b>
Projected Net Assets December 31	\$ 3,550,964	\$ 6,026,065		
Net Assets as of Report Date			\$ 17,582,970	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ -	\$ 1,000,000	\$ 833,325	83.33%
Investment Income	811	811	815	100.49%
Other Financing Sources	1,000,000	-	-	0.00%
<b>Total Revenues without Use of Net Assets</b>	<b>1,000,811</b>	<b>1,000,811</b>	<b>834,140</b>	<b>83.35%</b>
Use of Net Assets	-	56,133	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 1,000,811</b>	<b>\$ 1,056,944</b>	<b>\$ 834,140</b>	<b>78.92%</b>
<b>Appropriations:</b>				
Financial Services	\$ 1,000,000	\$ 1,056,944	\$ 254,125	24.04%
<b>Total Appropriations without Working Capital Reserve</b>	<b>1,000,000</b>	<b>1,056,944</b>	<b>254,125</b>	<b>24.04%</b>
Working Capital Reserve	811	-	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,000,811</b>	<b>\$ 1,056,944</b>	<b>\$ 254,125</b>	<b>24.04%</b>
Projected Net Assets December 31	\$ 1,734,658	\$ 1,677,714		
Net Assets as of Report Date			\$ 2,313,862	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>FLEET MANAGEMENT FUND (610)</b>				
<b>Net Assets January 1</b>	\$ 2,426,645	\$ 2,426,645	\$ 2,426,645	
<b>Revenues:</b>				
Charges for Services	\$ 5,398,110	\$ 5,413,110	\$ 3,622,414	66.92%
Investment Income	-	500	768	153.60%
Miscellaneous	356,000	237,087	236,198	99.63%
<b>Total Revenues without Use of Net Assets</b>	<b>5,754,110</b>	<b>5,650,697</b>	<b>3,859,380</b>	<b>68.30%</b>
Use of Net Assets	496,012	1,123,152	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 6,250,122</b>	<b>\$ 6,773,849</b>	<b>\$ 3,859,380</b>	<b>56.97%</b>
<b>Appropriations:</b>				
Support Services	\$ 6,250,122	\$ 6,773,849	\$ 4,620,858	68.22%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,250,122</b>	<b>\$ 6,773,849</b>	<b>\$ 4,620,858</b>	<b>68.22%</b>
<b>Projected Net Assets December 31</b>	\$ 1,930,633	\$ 1,303,493		
<b>Net Assets as of Report Date</b>			\$ 1,665,167	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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>				
Charges for Services	\$ 42,228,187	\$ 37,415,738	\$ 29,442,908	78.69%
Investment Income	106,000	106,000	228,004	215.10%
Miscellaneous	-	25,800	32,587	126.31%
<b>Total Revenues without Use of Net Assets</b>	<b>42,334,187</b>	<b>37,547,538</b>	<b>29,703,499</b>	<b>79.11%</b>
Use of Net Assets	13,521,203	3,384,763	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 55,855,390</b>	<b>\$ 40,932,301</b>	<b>\$ 29,703,499</b>	<b>72.57%</b>
<b>Appropriations:</b>				
Human Resources	\$ 55,855,390	\$ 40,932,301	\$ 33,622,841	82.14%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 55,855,390</b>	<b>\$ 40,932,301</b>	<b>\$ 33,622,841</b>	<b>82.14%</b>
 <b>Projected Net Assets December 31</b>	 \$ 11,246,517	 \$ 21,382,957		
 <b>Net Assets as of Report Date</b>			 \$ 20,848,378	

# YTD financial report 2011 gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>RISK MANAGEMENT FUND (602)</b>				
<b>Net Assets January 1</b>	\$ 19,287,797	\$ 19,287,797	\$ 19,287,797	
<b>Revenues:</b>				
Charges for Services	\$ -	\$ 3,101,936	\$ 2,696,057	86.92%
Investment Income	18,697	50,697	52,425	103.41%
Miscellaneous	-	5,600	10,942	195.39%
Other Financing Sources	5,101,936	-	-	0.00%
<b>Total Revenues without Use of Net Assets</b>	<b>5,120,633</b>	<b>3,158,233</b>	<b>2,759,424</b>	<b>87.37%</b>
Use of Net Assets	1,978,785	4,615,450	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 7,099,418</b>	<b>\$ 7,773,683</b>	<b>\$ 2,759,424</b>	<b>35.50%</b>
<b>Appropriations:</b>				
Law	\$ 153,076	\$ 641	\$ 541	84.40%
Financial Services	6,816,450	7,720,471	4,305,539	55.77%
Human Resources	129,892	52,571	40,890	77.78%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,099,418</b>	<b>\$ 7,773,683</b>	<b>\$ 4,346,970</b>	<b>55.92%</b>
<b>Projected Net Assets December 31</b>	<b>\$ 17,309,012</b>	<b>\$ 14,672,347</b>		
<b>Net Assets as of Report Date</b>			<b>\$ 17,700,251</b>	

# YTD financial report 2011 gwinnettcouy

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% Actual to Annual Total
<b>VEHICLE REPLACEMENT FUND (611)</b>				
<b>Net Assets January 1</b>	\$ 23,424,965	\$ 23,424,965	\$ 23,424,965	
<b>Revenues:</b>				
Use of Net Assets	\$ 21,000,000	\$ 23,536,791	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 21,000,000</b>	<b>\$ 23,536,791</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Appropriations:</b>				
Support Services	\$ 21,000,000	\$ 23,536,791	\$ 23,406,572	99.45%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 21,000,000</b>	<b>\$ 23,536,791</b>	<b>\$ 23,406,572</b>	<b>99.45%</b>
 <b>Projected Net Assets December 31</b>	 \$ 2,424,965	 \$ (111,826)		
 <b>Net Assets as of Report Date</b>			 \$ 18,393	

# YTD financial report 2011 gwinnettcouuty

	2011 Adopted Budget	Current Annual Budget as of 10/31/2011	Actuals YTD as of 10/31/2011	% 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	\$ 1,598,643	86.33%
Investment Income	18,627	18,627	25,216	135.37%
<b>Total Revenues without Use of Net Assets</b>	<b>2,870,333</b>	<b>1,870,333</b>	<b>1,623,859</b>	<b>86.82%</b>
Use of Net Assets	1,863,246	2,877,033	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 4,733,579</b>	<b>\$ 4,747,366</b>	<b>\$ 1,623,859</b>	<b>34.21%</b>
<b>Appropriations:</b>				
Human Resources	\$ 4,733,579	\$ 4,747,366	\$ 2,640,170	55.61%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,733,579</b>	<b>\$ 4,747,366</b>	<b>\$ 2,640,170</b>	<b>55.61%</b>
Projected Net Assets December 31	\$ 9,763,449	\$ 8,749,662		
Net Assets as of Report Date			\$ 10,610,384	

**GENERAL FUND NON-DEPARTMENTAL BUDGET TRANSFERS**

Departmental /Non-Department Transfers	Amount	Description
<i>From:</i>		
Compensation Reserve	\$ (154,785)	Transferred to Juvenile Court
Contingency	(87,112)	Transferred to Medical Examiner
Inmate Medical Reserve	(223,094)	Transferred to Corrections
	(1,431,440)	Transferred to Sheriff
<i>Subtotal</i>	(1,654,534)	
Indigent Defense Reserve	(49,600)	Transferred to Probate Court
	(3,793,200)	Transferred to Judiciary
	(89,000)	Transferred to Recorder's Court
	(545,600)	Transferred to Juvenile
<i>Subtotal</i>	(4,477,400)	
Court Reporters Reserve	(151,000)	Transferred to Juvenile Court
	(1,465,500)	Transferred to Judiciary
	(14,785)	Transferred to Solicitor General
<i>Subtotal</i>	(1,631,285)	
Court Interpreters Reserve	(58,400)	Transferred to Juvenile
	(50,700)	Transferred to Recorder's Court
	(292,900)	Transferred to Judiciary
	(1,750)	Transferred to Probate Court
<i>Subtotal</i>	(403,750)	
<b>Total Non-Departmental Transfers</b>	<b>\$ (8,408,866)</b>	
<i>To:</i>		
Corrections	\$ 223,094	Transferred from Inmate Medical Reserve.
Juvenile Court	58,400	Transferred from Court Interpreters Reserve
	154,785	Transferred from Compensation Reserve
	151,000	Transferred from Court Reporters Reserve
	545,600	Transferred from Indigent Defense
<i>Subtotal</i>	909,785	
Sheriff	1,431,440	Transferred from Inmate Medical Reserve
Judiciary	292,900	Transferred from Court Interpreters Reserve
	1,465,500	Transferred from Court Reporters Reserve
	3,793,200	Transferred from Indigent Defense
<i>Subtotal</i>	5,551,600	
Recorder's Court	50,700	Transferred from Court Interpreters Reserve
	89,000	Transferred from Indigent Defense
<i>Subtotal</i>	139,700	
Probate Court	49,600	Transferred from Indigent Defense
	1,750	Transferred from Court Interpreters Reserve
<i>Subtotal</i>	51,350	
Solicitor General	14,785	Transferred from Court Reporters Reserve
Medical Examiner	87,112	Transferred from Contingency
<b>Total Transfers From Non-Departmental Reserves</b>	<b>\$ 8,408,866</b>	



**INTER-FUND TRANSFERS - ALL FUNDS**

<b>TRANSFER FROM - BUDGET</b>																		
<b>TRANSFER TO</b>	General (001)	2002 GOB Debt Service (950)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Federal Asset Sharing (080)	Police Special Justice (070)	Police Special State (072)	Sheriff Special Justice (065)	E-911 (095)	Tourism (050)	Tourism Sustainability (051)	Miscellaneous Grants (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,340	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 166,340
2003 GOB Debt Service (951)	-	7,921,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,921,811
Tourism (050)	-	-	-	-	-	-	-	-	-	-	4,844,206	-	-	-	-	-	-	4,844,206
Police Special Treasury (071)	-	-	-	-	-	265,205	-	-	-	-	-	-	-	-	-	-	-	265,205
Police Special State (072)	-	-	-	-	-	2,896,282	-	-	-	-	-	-	-	-	-	-	-	2,896,282
Sheriff Special Treasury (066)	-	-	-	-	-	-	-	962,122	-	-	-	-	-	-	-	-	-	962,122
Sheriff Special State (067)	-	-	-	-	-	-	-	169,367	-	-	-	-	-	-	-	-	-	169,367
Local Transit Operating (515)	2,727,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,727,030
Capital Projects (300-316)	925,886	-	2,500,000	-	-	520,708	172,997	-	46,112	244,491	-	2,550,000	-	-	613,000	-	-	7,573,194
Capital Veh/Fleet Equipment (305)	1,818,667	-	82,330	5,734	25,000	-	-	-	-	-	-	-	-	-	26,404	23,536,791	-	25,494,926
Miscellaneous Grants (200-250G)	102,484	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,484
Renewal & Extension - Airport	-	-	-	-	-	-	-	-	-	-	-	-	43,788	-	-	-	-	43,788
Renewal & Extension - Stormwater	-	-	-	-	-	-	-	-	-	-	-	425,262	-	18,291,549	-	-	-	18,716,811
Renewal & Extension - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,476,000	-	-	63,476,000
	\$ 5,574,067	\$ 7,921,811	\$ 2,582,330	\$ 5,734	\$ 25,000	\$ 3,682,195	\$ 172,997	\$ 1,131,489	\$ 46,112	\$ 244,491	\$ 4,844,206	\$ 3,051,602	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 639,404	\$ 23,536,791	\$ 135,359,566

<b>TRANSFER FROM - ACTUALS</b>																		
<b>TRANSFER TO</b>	General (001)	2002 GOB Debt Service (950)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Federal Asset Sharing (080)	Police Special Justice (070)	Police Special State (072)	Sheriff Special Justice (065)	E-911 (095)	Tourism (050)	Tourism Sustainability (051)	Miscellaneous Grants (200-250G)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,340	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 151,340
2003 GOB Debt Service (951)	-	7,921,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,921,811
Tourism (050)	-	-	-	-	-	-	-	-	-	-	4,844,206	-	-	-	-	-	-	4,844,206
Police Special Treasury (071)	-	-	-	-	-	265,204	-	-	-	-	-	-	-	-	-	-	-	265,204
Police Special State (072)	-	-	-	-	-	2,896,281	-	-	-	-	-	-	-	-	-	-	-	2,896,281
Sheriff Special Treasury (066)	-	-	-	-	-	-	-	962,122	-	-	-	-	-	-	-	-	-	962,122
Sheriff Special State (067)	-	-	-	-	-	-	-	169,367	-	-	-	-	-	-	-	-	-	169,367
Local Transit Operating (515)	2,183,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,183,223
Capital Projects (300-316)	922,886	-	1,666,667	-	-	-	-	-	234,434	-	-	2,550,000	-	-	65,000	-	-	5,428,987
Capital Veh/Fleet Equipment (305)	1,622,500	-	485,275	-	-	-	-	-	-	-	-	-	-	-	-	22,003	23,536,791	25,666,569
Miscellaneous Grants (200-250G)	61,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,496
Renewal & Extension - Airport	-	-	-	-	-	-	-	-	-	-	-	-	36,490	-	-	-	-	36,490
Renewal & Extension - Stormwater	-	-	-	-	-	-	-	-	-	-	-	425,262	-	15,242,958	-	-	-	15,668,220
Renewal & Extension - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,896,667	-	-	52,896,667
	\$ 4,790,105	\$ 7,921,811	\$ 2,151,942	\$ -	\$ -	\$ 3,161,485	\$ -	\$ 1,131,489	\$ -	\$ 234,434	\$ 4,844,206	\$ 3,051,602	\$ 36,490	\$ 15,242,958	\$ 52,971,667	\$ 77,003	\$ 23,536,791	\$ 119,151,983

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 - October	Difference (Amount Transferred)	Description
<b>General Fund 001</b>				
Taxes	\$ 310,684,846	\$ 312,714,042	\$ 2,029,196	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Taxes \$482,751. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes \$1,546,445.
Licenses and Permits	7,989,111	7,702,729	(286,382)	GCID 20110112 approval to execute the replacement of Article X of Chapter 14 and to amend the Department of Planning and Development's Fee Schedule to add fees for certain new permits \$10,800. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Licenses and Permits (\$324,982). GCID 20110716 approval to execute an Amendment to the Annual Registration of Telecommunications Tower \$4,000. GCID 20110717 approval to execute an Amendment to the Annual Registration of Oversized Signs \$4,500. GCID 20110776 a resolution to modify portions of the Gwinnett County land development and other services fee schedule previously approved \$19,300.
Intergovernmental	2,771,928	3,025,364	253,436	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Intergovernmental Revenue \$185,546. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Intergovernmental \$2,265. GCID 20110608 approval to accept a donation from the non-profit organization, Friends of Gwinnett County Senior Services (FRIENDS) \$65,625.
Charges for Services	48,324,843	58,795,841	10,470,998	GCID 20110129 to increase the emergency transport rate charge by Fire and Emergency Services \$1,500,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Charges for Services \$890,333. GCID 20110348 to increase the administrative and daily fees paid by defendants sentenced to the Work Alternative Program \$36,760. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$13,400). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$8,037,829. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Forfeitures (\$16,800). GCID 20110714 adopt a resolution to amend Code of Ordinances of Gwinnett County, Chapter 18, Occupation Tax and Business Regulation by repealing Article XII \$6,008. GCID 20110843 to accept a check that represents the full distribution of the Georgia Trauma Commission's \$30,268.
Fines & Forfeitures	14,299,214	12,811,242	(1,487,972)	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Fines and Forfeitures (\$160,185). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Fines and Forfeitures (\$1,327,787).
Investment Income	188,694	437,970	249,276	GCID 20110261 approval to execute revising the revenue forecast within General Fund for Investment Income \$249,276.
Miscellaneous (Support Services)	4,062,057	4,236,067	174,010	GCID 20110157 execute a license agreement between Gwinnett County and United Tower Company to install and attach communication antennas and equipment \$3,000. GCID 20110261 approval to execute revising the revenue forecast within General Fund for Miscellaneous Revenue \$10,000. GCID 20110275 execute to accept funds from the Clerk of Court (Clerk's Imaging Account) in the amount of \$11,000 and to increase Department of Support Services budget by the same amount for conference room furnishings. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$140,410. GCID 20110566 approval to execute the Tall Structure Lease Agreement with MetroPCS , Inc. \$8,600. GCID 20110659 approval to accept a donation from Colonial Pipeline in the amount of \$1,000.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
Other Financing Sources (Support Services)	90,437	495,736	405,299	GCID 20110132 approval to execute any and all documents to transfer real estate rights to Georgia DOT for the State Route 316 project \$302,590. GCID 20110188 approval/authorization to declare 0.153+/- acres of right of way and 0.044 +/- acres of permanent construction easement \$3,530. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$95,479. GCID 20110530 approval to execute a temporary easement on County owned property (Tax Parcel 3002 137) for Hamilton Mill Specialist, LLC \$3,700.
Use of Fund Balance	32,995,263	-	(32,995,263)	GCID 20110242 approval to execute 90 day vacancy (\$4,752,985), GCID 20110259 voluntary department reductions (\$874,868), GCID 20110268 reduction in contributions to the Risk Management, Workers' Compensation and Capital Project Fund (\$4,061,491), GCID 20110263 eliminating compensation in the form of a holiday pay (\$2,192,627), GCID 20110261 revising the revenue forecast within General Fund for Taxes, Intergovernmental Revenue, Charges for Services, Fine and Forfeitures, Investment Income and Miscellaneous Revenue (\$1,657,721), and GCID 20110112 approval to execute the replacement of Article X of Chapter 14 and to amend the Department of Planning and Development's Fee Schedule to add fees for certain new permits (\$10,800). GCID 20110385 approval to execute voluntary department reduction (\$1,469,227), and GCID 20110348 to increase the administrative and daily fees paid by defendants sentenced to the Work Alternative Program (\$36,760). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$460,454), GCID 20110454 approval to execute amending the Capital Improvement Plan by eliminating the subsidized building project. Highlights of the amendments include: increase the Community Services Subsidy - GRN Mental Health \$384,148; eliminate the subsidized building project in the General Government Capital Project Fund; decrease the General Fund Contribution to Capital (\$15,800,000); and Increase the contribution to the Budget Stabilization Reserve. GCID 20110242 approval to execute 90 day vacancy (\$196,437). GCID 20110242 approval to execute 90 day vacancy (\$387,413). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance (\$150,289). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$148,827), GCID 20110530 approval to execute a temporary easement on County owned property (Tax Parcel 3002 137) for Hamilton Mill Specialist, LLC (\$3,700) and GCID 20110566 approval to execute the Tall Structure Lease Agreement with MetroPCS, Inc. (\$8,600). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budget by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session (\$1,167,212).
Use of Fund Balance - Designated	5,000,000	-	(5,000,000)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$5,000,000).
<b>Subtotal</b>			<b>(26,187,402)</b>	
<b>2002 General Obligation Refunding Bond Debt Service Fund 950</b>				
Use of Fund Balance	3,215,918	11,136,721	7,920,803	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,920,803.
<b>2003 General Obligation Bond Debt Service Fund 951</b>				
Intergovernmental	-	15,000	15,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Intergovernmental \$15,000.
Investment Income	15,656	22,249	6,593	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$6,593.
Other Financing Sources	-	7,921,810	7,921,810	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,921,810.
<b>Subtotal</b>			<b>7,943,403</b>	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Recreation Fund 105</b>				
Charges for Services	4,263,904	4,332,632	68,728	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$68,728.
Miscellaneous	1,447,783	1,537,723	89,940	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$81,925. GCID 20110565 approval to execute temporary construction easement and permanent sanitary sewer easement on County owned property (Tax Parcel 4345 038) to the Gwinnett County Water and Sewer Authority for the Norris Lake Pump Station Force Main Project \$8,015.
<i>Subtotal</i>			158,668	
<b>Speed Hump Fund 003</b>				
Taxes	217	-	(217)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$217).
Charges for Services	114,469	114,894	425	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$425.
<i>Subtotal</i>			208	
<b>Street Lighting Fund 002</b>				
Taxes	21,082	-	(21,082)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$21,082).
Charges for Services	6,095,225	6,123,626	28,401	GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$209. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$21,082. GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$7,110.
Miscellaneous	15,000	-	(15,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous (\$15,000).
Use of Fund Balance	737,537	755,259	17,722	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181) and GCID 20110187 approval to incorporate into the Gwinnett County Street Lighting District one subdivision (\$4). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$3,442. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$16,574 and GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision (\$1,716).
<i>Subtotal</i>			10,041	
<b>Juvenile Court Supervision Fund 030</b>				
Charges for Services	-	141,430	141,430	GCID 20110884 approval to establish the Juvenile Supervision Fund \$141,430.
Investment Income	-	31	31	GCID 20110884 approval to establish the Juvenile Supervision Fund (Interest /Dividend) \$31.
<i>Subtotal</i>			141,461	
<b>Corrections Inmate Fund 085</b>				
Charges for Services	69,380	63,880	(5,500)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$5,500).
Miscellaneous	4,500	4,600	100	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$100.
Use of Fund Balance	65,942	70,329	4,387	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$5,908.
<i>Subtotal</i>			(1,013)	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Crime Victims Assistance Fund 075</b>				
Fine and Forfeitures	922,029	921,052	(977)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Fines and Forfeitures (\$977).
Use of Fund Balance	317,545	361,272	43,727	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$8,381) and GCID 20110268 reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,520). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$54,628.
<i>Subtotal</i>			42,750	
<b>District Attorney Federal Asset Sharing Fund 080</b>				
Investment Income	200	550	350	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$350.
Use of Fund Balance	27,300	19,450	(7,850)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance (\$7,850).
<i>Subtotal</i>			(7,500)	
<b>Police Special Justice Fund 070</b>				
Investment Income	-	3,300	3,300	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$3,300.
Miscellaneous	-	500	500	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$500.
Use of Fund Balance	1,295,313	3,615,816	2,320,503	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$2,320,503.
<i>Subtotal</i>			2,324,303	
<b>Police Special Treasury Fund 071</b>				
Other Financing Sources	-	265,145	265,145	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$265,145.
<b>Police Special State Fund 072</b>				
Other Financing Sources	-	2,843,128	2,843,128	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$2,843,128.
<b>Sheriff Special Justice Fund 065</b>				
Miscellaneous	-	100,000	100,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$100,000.
Use of Fund Balance	499,178	1,325,626	826,448	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$826,448.
<i>Subtotal</i>			926,448	
<b>Sheriff Special Treasury Fund 066</b>				
Investment Income	-	330	330	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$330.
Other Financing Sources	-	961,665	961,665	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$961,665.
<i>Subtotal</i>			961,995	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Sheriff Special State Fund 067</b>				
Investment Income	-	50	50	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$50.
Other Financing Sources	-	169,380	169,380	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$169,380.
<i>Subtotal</i>			169,430	
<b>E-911 Fund 095</b>				
Investment Income	33,583	198,583	165,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$165,000.
Use of Fund Balance	113,669	1,438,045	1,324,376	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 (\$161,287). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$739,987. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session \$798,205.
<i>Subtotal</i>			1,489,376	
<b>Stadium Fund 055</b>				
Use of Fund Balance	49,086	76,848	27,762	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$37,510.
<b>Tourism Fund 050</b>				
Taxes	5,722,277	6,139,358	417,081	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes \$417,081.
Investment Income	-	800	800	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$800.
Other Financing Sources	4,834,167	4,852,444	18,277	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$18,277.
<i>Subtotal</i>			436,158	
<b>Tourism Sustainability Fund 051</b>				
Investment Income	9,733	1,495	(8,238)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income (\$8,238).
Use of Fund Balance	4,824,434	4,842,711	18,277	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Fund Balance \$18,277.
<i>Subtotal</i>			10,039	
<b>Tree Bank Fund 040</b>				
Use of Fund Balance	14,682	16,610	1,928	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,928.

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

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>StormWater Operating Fund 590</b>				
Taxes	60,000	-	(60,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Taxes (\$60,000).
Charges for Services	30,400,000	30,480,000	80,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$80,000.
Miscellaneous	250	22,600	22,350	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$22,350.
Other Financing Sources	-	12,000	12,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources \$12,000.
<i>Subtotal</i>			54,350	
<b>Water and Sewer Operating Fund 501</b>				
Investment Income	30,000	41,000	11,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$11,000.
Miscellaneous	1,508,000	1,731,000	223,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$198,000. GCID 20110806 approval to grant a right of entry for Tower Consultants, Inc. \$25,000.
Other Financing Sources	150,000	-	(150,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$150,000).
<i>Subtotal</i>			84,000	
<b>Auto Liability Fund 606</b>				
Charges for Services	-	1,000,000	1,000,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$1,000,000.
Other Financing Sources	1,000,000	-	(1,000,000)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$1,000,000).
Use of Net Assets	-	56,133	56,133	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$56,133.
<i>Subtotal</i>			56,133	
<b>Fleet Management Fund 610</b>				
Charges for Services	5,398,110	5,413,110	15,000	GCID 20110679 approval to execute a Warranty Service Station Agreement with General Motors (GM) authorizing Fleet management to perform warranty repairs on GM products and seek reimbursement from GM for services provided \$15,000.
Investment Income	-	500	500	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$500.
Miscellaneous	356,000	237,087	(118,913)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous (\$118,913).
Use of Net Assets	496,012	1,123,152	627,140	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$14,001). GCID 20110385 approval to execute voluntary department reduction (\$1,000). GCID 20110242 approval to execute 90 day vacancy (\$10,784). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$439,587). GCID 20110489 approval to execute disposal of fixed assets associated with the old DOT paint shop \$15,000. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,149,138. GCID 20110679 approval to execute a Warranty Service Station Agreement with General Motors (GM) authorizing Fleet management to perform warranty repairs on GM products and seek reimbursement from GM for services provided (\$40,421).
<i>Subtotal</i>			523,727	



Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Group Self-Insurance Fund 605</b>				
Charges for Services	42,228,187	37,415,738	(4,812,449)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services (\$4,812,449).
Miscellaneous	-	25,800	25,800	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$25,800.
Use of Net Assets	13,521,203	3,384,763	(10,136,440)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$10,375,243). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$243,759.
<i>Subtotal</i>			(14,923,089)	
<b>Risk Management Fund 602</b>				
Charges for Services	-	3,101,936	3,101,936	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Charges for Services \$3,101,936.
Investment Income	18,697	50,697	32,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Investment Income \$32,000.
Miscellaneous	-	5,600	5,600	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Miscellaneous \$5,600.
Other Financing Sources	5,101,936	-	(5,101,936)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,000). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Other Financing Sources (\$3,101,936).
Use of Net Assets	1,978,785	4,615,450	2,636,665	GCID 20110242 approval to execute 90 day vacancy (\$32,702), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,999,218, and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,426). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets (\$37,600). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$710,175.
<i>Subtotal</i>			674,265	
<b>Vehicle Replacement Fund 611</b>				
Use of Net Assets	21,000,000	23,536,791	2,536,791	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$2,536,791.
<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	2,877,033	1,013,787	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,000,000. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County within Use of Net Assets \$3,303. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$10,484.
<i>Subtotal</i>			13,787	
<b>Total Revenue Budget Adjustments</b>			<b>\$ (11,966,742)</b>	

**BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS**

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	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	1,889,130	981,175	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,552), GCID 20110263 execute eliminating compensation in the form of holiday pay (\$7,981), GCID 20110259 approval to execute voluntary department reduction (\$471), and GCID 20110385 approval to execute voluntary department reduction (\$175). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$992,354.
Financial Services	12,595,137	13,100,523	505,386	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 (\$117,384). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$776,121. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session (\$2,900). GCID 20110643 approval to execute transfer for two intern positions for the Couy Administrator's Office & Information Technology Services Department (\$12,918).
Human Resources	2,853,299	2,790,149	(63,150)	GCID 20110242 approval to execute 90 day vacancy (\$92,386), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$6,323), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$23,341) and GCID 20110259 approval to execute voluntary department reduction (\$29,000). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$55,682. GCID 20110643 approval to execute transfer for two intern positions for the Couy Administrator's Office & Information Technology Services Department \$12,918. GCID 20110674 approval to execute resolution establishing the Gwinnett Volunteer Program \$19,300.
Information Technology	24,494,446	23,456,325	(1,038,121)	GCID 20110242 approval to execute 90 day vacancy (\$196,109). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$34,060), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$109,725) and GCID 20110259 approval to execute voluntary department reduction (\$283,000). GCID 20110242 approval to execute 90 day vacancy (\$107,075). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$526,914. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session (\$835,066).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
Tax Commissioner	9,046,710	9,015,428	(31,282)	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$30,899) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$61,038). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County \$60,655.
Support Services	8,107,975	8,142,696	34,721	GCID 20110275 approval to execute accepting funds from Clerk of Court imaging account \$11,000. GCID 20110242 approval to execute 90 day vacancy (\$201,008). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$54,438) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$42,326). GCID 20110385 approval to execute voluntary department reduction (\$42,285). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$363,778.
Transportation	14,895,624	14,195,358	(700,266)	GCID 20110242 approval to execute 90 day vacancy (\$83,612), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$328,311) and GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$82,160). GCID 20110385 approval to execute voluntary department reduction (\$166,470). GCID 20110674 approval to execute resolution establishing the Gwinnett Volunteer Program (\$39,713).
Planning & Development	7,100,252	6,867,420	(232,832)	GCID 20110242 approval to execute 90 day vacancy (\$69,423), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$66,630), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$56,461) and GCID 120110259 approval to execute voluntary department reduction (\$2,500). GCID 20110242 approval to execute 90 day vacancy (\$37,818).
Police Services	83,906,051	78,548,089	(5,357,962)	GCID 20110242 approval to execute 90 day vacancy (\$1,933,933), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$2,000,080), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$494,426) and GCID 120110259 approval to execute voluntary department reduction (\$377,878). GCID 20110385 approval to execute voluntary department reduction (\$126,639). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County (\$405,000). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures (\$20,006).
Corrections	12,616,564	12,403,867	(212,697)	\$223,094 transferred from non-departmental, see non-departmental transfer schedule report. GCID 20110242 approval to execute 90 day vacancy (\$164,337). 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	73,470,543	(2,696,898)	GCID 20110242 approval to execute 90 day vacancy (\$1,071,441), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$358,955) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$432,972). GCID 20110385 approval to execute voluntary department reduction (\$721,599). GCID 20110242 approval to execute 90 day vacancy (\$112,931). GCID 20110659 approval to accept a donation from Colonial Pipeline in the amount of \$1,000.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
Community Services	3,778,581	3,681,184	(97,397)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$25,974), GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$26,575) and GCID 20110259 approval to execute voluntary department reduction (\$50,823). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$59,650). GCID 20110608 approval to accept a donation from the non-profit organization, Friends of Gwinnett County Senior Services (FRIENDS) \$65,625.
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	5,814,324	855,893	\$909,785 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	66,898,358	201,811	\$1,431,440 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$415,432) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$751,726). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$62,471).
Immigration Customs Enforcement	1,417,133	1,404,743	(12,390)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$9,164) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$3,226).
Clerk of Court	9,114,299	9,033,188	(81,111)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$60,050) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$21,061).
Judiciary	11,466,944	16,920,632	5,453,688	\$5,551,600 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	1,309,920	133,166	\$139,700 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	1,621,759	34,847	\$51,350 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).

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
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	3,705,312	(82,406)	\$14,785 transferred to non-departmental, see non-departmental transfer schedule report. GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$28,808) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$19,126). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures (\$49,257).
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).
Compensation Reserve	4,000,000	3,845,215	(154,785)	See General Fund Non-departmental Budget Transfers Schedule for detail.
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	2,727,030	(262,376)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,925) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,011). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110451 approval to execute voluntary department budget reductions in the amount of (\$397,983). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
Inmate Medical Reserve	2,500,000	445,466	(2,054,534)	See General Fund Non-departmental Budget Transfers Schedule for detail (\$1,654,534). GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures (\$400,000).
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	6,090,910	90,910	GCID 20110242 approval to execute 90 day vacancy \$63,139, and GCID 20110385 approval to execute voluntary department reduction \$19,550.
Indigent Defense Reserve	5,980,541	1,503,141	(4,477,400)	GCID 20110242 approval to execute 90 day vacancy \$8,221.
Court Reporters Reserve	1,904,696	273,411	(1,631,285)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Court Interpreters Reserve	557,537	153,787	(403,750)	See General Fund Non-departmental Budget Transfers Schedule for detail.
Other Governmental Agencies	-	372,136	372,136	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$372,136.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
				GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures \$123,217. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$3,104). GCID 20110674 approval to execute resolution establishing the Gwinnett Volunteer Program \$20,413. GCID 20110242 approval to execute 90 day vacancy \$685,245. GCID 20110714 adopt a resolution to amend Code of Ordinances of Gwinnett County, Chapter 18, Occupation Tax and Business Regulation by repealing Article XII \$6,008. GCID 20110843 to accept a check that represents the full distribution of the Georgia Trauma Commission's \$30,268. GCID 20110776 a resolution to modify portions of the Gwinnett County land development and other services fee schedule peviously approved \$19,300. GCID 20110716 approval to execute an Amendment to the Annual Registration of Telecommunications Tower \$4,000. GCID 20110717 approval to execute an Amendment to the Annual Registration of Oversized Signs \$4,500.
Contribution to Fund Balance	-	889,847	889,847	
<i>Subtotal</i>			(26,187,402)	
<b>2002 General Obligation Refunding Bond Debt Service Fund 950</b>				
Debt Service	8,776,881	8,775,873	(1,008)	GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,920,803. Moved budget to Other Financing Use due to closing of the fund (\$7,921,811).
Other Financing Use	-	7,921,811	7,921,811	Moved budget from Debt Service due to closing of the fund \$7,921,811.
<i>Subtotal</i>			7,920,803	
<b>2003 General Obligation Bond Debt Service Fund 951</b>				
Contribution to Fund Balance	698,419	8,641,822	7,943,403	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinnett County \$21,593. GCID 20110226 approval to execute a resolution directing the closing of the 2002 General Obligation Refunding Bond Fund \$7,921,810.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Recreation Fund 105</b>				
Community Services	29,615,665	29,804,277	188,612	GCID 20110242 approval to execute 90 day vacancy (\$227,604). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$318,528). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$49,912. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$684,832.
Contribution to Fund Balance	666,660	636,716	(29,944)	\$8,015.
<i>Subtotal</i>			158,668	
<b>Speed Hump Fund 003</b>				
Transportation	46,814	55,847	9,033	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$9,033.
Contribution to Fund Balance	68,279	59,454	(8,825)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$208. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$9,033).
<i>Subtotal</i>			208	
<b>Street Lighting Fund 002</b>				
Transportation	6,871,716	6,881,757	10,041	GCID 20110187 approval to incorporate Spalding Ferry Subdivision into the Gwinnett County Street Lighting District \$205, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$393) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$181). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$11,558). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$16,574. GCID 20110607 approval to incorporate into the Gwinnett County Street Lighting District one subdivision \$5,394.
<b>Juvenile Court Supervision Fund 030</b>				
Juvenile Court	-	22,800	22,800	GCID 20110884 approval to establish the Juvenile Supervision Fund \$22,800.
Contribution to Fund Balance	-	118,661	118,661	GCID 20110884 approval to establish the Juvenile Supervision Fund \$118,661.
<i>Subtotal</i>			141,461	
<b>Corrections Inmate Fund 085</b>				
Correction	139,882	138,869	(1,013)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$688) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$833). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$508.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Crime Victims Assistance Fund 075</b>				
District Attorney	434,909	483,259	48,350	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,389) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$912). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$53,651.
Solicitor General	743,228	737,628	(5,600)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,992) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund(\$1,608).
<i>Subtotal</i>			42,750	
<b>District Attorney Federal Asset Sharing Fund 080</b>				
District Attorney	182,500	175,000	(7,500)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$7,500).
<b>Police Special Justice Fund 070</b>				
Police Special Investigation Operations	2,295,313	4,619,616	2,324,303	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,324,303.
<b>Police Special Treasury Fund 071</b>				
Police Services	-	98,000	98,000	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$98,000.
Contribution to Fund Balance	-	167,145	167,145	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$167,145.
<i>Subtotal</i>			265,145	
<b>Police Special State Fund 072</b>				
Police Services	-	763,266	763,266	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$763,266.
Contribution to Fund Balance	-	2,079,862	2,079,862	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,079,862.
<i>Subtotal</i>			2,843,128	
<b>Sheriff Special Justice Fund 065</b>				
Sheriff Special Operations	700,000	1,626,448	926,448	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$926,448.
<b>Sheriff Special Treasury Fund 066</b>				
Sheriff Special Operations	-	961,995	961,995	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$961,995.
<b>Sheriff Special State Fund 067</b>				
Sheriff Special Operations	-	169,430	169,430	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$169,430.



Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>E-911 Fund 095</b>				
Police Services	11,727,252	13,216,628	1,489,376	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 (\$181,136). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$867,969. GCID 20110601 approval to execute a resolution amending the fiscal year 2011 budet by implementing increases and reductions in revenues and appropriations made necessary by new and amended state laws enacted during the 2011 legislative session reducing total revenues within Fines & Foreitures \$855,072.
Working Capital Reserve	-	-	-	GCID 20110242 approval to execute 90 day vacancy (\$13,534). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$141,516. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$127,982).
<i>Subtotal</i>			1,489,376	
<b>Stadium Fund 055</b>				
Stadium Debt	2,158,476	2,186,238	27,762	GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$9,748). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$37,510.
<b>Tourism Fund 050</b>				
Tourism	5,629,459	6,210,157	580,698	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$465,985. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$114,713.
Contribution to Fund Balance	4,927,461	4,782,921	(144,540)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$29,827). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$114,713).
<i>Subtotal</i>			436,158	
<b>Tourism Sustainability Fund 051</b>				
Other Financing Use	4,834,167	4,844,206	10,039	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$10,039.
<b>Tree Bank Fund 040</b>				
Planning and Development	36,692	38,620	1,928	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,928.

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Airport Operating Fund 520</b>				
Transportation	845,584	955,469	109,885	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$3,541) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$10,731). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,872. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$132,155. GCID 20110242 approval to execute 90 day vacancy (\$10,870).
Working Capital Reserve	5,666	-	(5,666)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay \$3,541 and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$10,731. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$19,938).
<i>Subtotal</i>			104,219	
<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	9,723,678	(727,662)	GCID 20110242 approval to execute 90 day vacancy (\$11,105), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$2,183) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$828). GCID 20110385 approval to execute voluntary department reduction (\$26,609). GCID 20110242 approval to execute 90 day vacancy (\$864,194). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$177,257.
<i>Subtotal</i>			(728,585)	
<b>Solid Waste Operating Fund 595</b>				
Financial Services	39,570,372	39,850,039	279,667	GCID 20110242 approval to execute 90 day vacancy (\$29,443). GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$27,115). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$539,272. Transferred to Working Capital Reserve (\$203,047).
Working Capital Reserve	119,138	-	(119,138)	GCID 20110242 approval to execute 90 day vacancy \$29,443. GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$27,115. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$33,338). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$142,358). Transferred to Working Capital Reserve \$203,047. GCID 20110760 resolution implementing voluntary department reductions and amending the fiscal year 2011 budget by reducing appropriations within the Solid Waste Enterprise Fund in the amount of \$203,047.00.
<i>Subtotal</i>			160,529	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<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	28,571,603	(111,434)	GCID 20110242 approval to execute 90 day vacancy (\$262,415). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$150,981.
Working Capital Reserve	1,346,176	1,512,802	166,626	GCID 20110385 approval to execute voluntary department reduction \$200, GCID 20110242 approval to execute 90 day vacancy \$262,415, and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$642. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$54,350. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$150,981).
<i>Subtotal</i>			54,350	
<b>Water and Sewer Operating Fund 501</b>				
Support Services	166,150	151,027	(15,123)	GCID 20110385 approval to execute voluntary department reduction (\$500). GCID 20110242 approval to execute 90 day vacancy (\$14,623).
Water Resources	263,793,027	261,756,486	(2,036,541)	GCID 20110242 approval to execute 90 day vacancy (\$847,046), and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$1,454,982). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$265,487.
Information Technology	345,484	6,047	(339,437)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$336,334). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$3,103).
Working Capital Reserve	145,450	2,620,551	2,475,101	GCID 20110385 approval to execute voluntary department reduction \$500, GCID 20110242 approval to execute 90 day vacancy \$861,669. and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund \$1,454,982. GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$59,000. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$73,950. GCID 20110806 approval to grant a right of entry for Tower Consultants, Inc. \$25,000.
<i>Subtotal</i>			84,000	
<b>Auto Liability Fund 606</b>				
Financial Services	1,000,000	1,056,944	56,944	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$56,944.
Working Capital Reserve	811	-	(811)	GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$811)..
<i>Subtotal</i>			56,133	

Department/Fund	2011 Adopted Budget - Jan	2011 Current Annual Budget - October	Difference (Amount Transferred)	Description
<b>Fleet Management Fund 610</b>				
Support Services	6,250,122	6,773,849	523,727	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$31,205) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$15,001). GCID 20110242 approval to execute 90 day vacancy (\$21,205). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$558,000). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$1,149,138.
<b>Group Self-Insurance Fund 605</b>				
Human Resources	55,855,390	40,932,301	(14,923,089)	GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$4,240) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$716). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$15,161,892). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$243,759.
<b>Risk Management Fund 602</b>				
Law	153,076	641	(152,435)	GCID 20110242 approval to execute 90 day vacancy (\$33,395), GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$597) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$364). GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan (\$118,079).
Financial Services	6,816,450	7,720,471	904,021	GCID 20110242 approval to execute 90 day vacancy \$693, GCID 20110263 approval to execute eliminating compensation in the form of holiday pay (\$1,829) and GCID 20110268 approval to execute reduction in contribution to the Risk Management Fund, Workers' Compensation Fund and Capital Project Fund (\$418). GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$77,321. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$828,254.
Human Resources	129,892	52,571	(77,321)	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County (\$77,321).
<i>Subtotal</i>			674,265	
<b>Vehicle Replacement Fund 611</b>				
Support Services	21,000,000	23,536,791	2,536,791	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$2,536,791.
<b>Fund 604</b>				
Human Resources	4,733,579	4,747,366	13,787	GCID 20110531 approval to execute amending the Adopted Budget for the Fiscal Year 2011 for Gwinett County \$3,303. GCID 20110602 approval to execute the implementation of a full cost allocation plan and to amend the fiscal year 2011 budget for changes related to the plan \$10,484.
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (11,966,742)</b>	

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

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL031-11	Property for Sale by Sealed Bid to Highest Responsible Bidder. Location: SR 324 at Hog Mountain Road	DOSS	Revenue	\$327,800.00	11/30/2011
BL055-11	Purchase and Installation of Diesel Exhaust Fluid (DEF) Dispensers and Storage	DOSS	610 Fleet Management Fund	\$125,000.00	(postponed until further notice)
BL058-11	Hog Mountain No. 1 and Dacula Road Pump Stations Odor Control System	DWR	504 Water & Sewer R & E Fund	\$500,000.00	10/14/2011
BL064-11	Property for Sale by Sealed Bid to Highest Responsible Bidder. Location: 3929 Woodward Mill Road	DOSS	Revenue	\$199,750.00	12/1/2011
BL088-11	Yellow River No. 3 Dam Rehabilitation	DWR	591 Stormwater R & E Fund	\$1,750,000.00	10/13/2011
BL090-11	Maintenance and Repair of Emergency Generators on an Annual Contract	Corrections Sheriff Police DOSS DWR Fire	001 General Fund, 501 Water and Sewer Operating Fund, 610 Fleet Management Fund	\$130,500.00	(postponed until further notice)
BL091-11	DWR Central Parking Resurfacing Project	DWR	504 Water & Sewer R & E Fund	\$350,000.00	10/4/2011
BL092-11	Property for Sale by Sealed Bid to Highest Responsible Bidder, 1.873 +/- acres of land with a house – 705 Alcovy Forest Drive	DOSS	Revenue	\$89,100.00	9/15/2011
BL093-11	Pressurized Pipe Assessment On an Annual Contract	DWR	504G Water & Sewer R&E Grant Fund	\$3,850,200.00	9/19/2011
BL094-11	Vines Park Rehabilitation Project	DOCS	504 Water & Sewer R & E Fund	\$936,924.00	9/28/2011
BL095-11	Ridgeland Court/Hickory Drive Water Main Replacement	DWR	504 Water & Sewer R & E Fund	\$890,000.00	9/29/2011
BL096-11	Graystone Parkway Water Main Replacement	DWR	504 Water & Sewer R & E Fund	\$255,000.00	10/5/2011
BL097-11	Purchase and Installation of GPS Units and Monitoring Services on an Annual Contract	DWR	504 Water & Sewer R & E Fund	\$90,000.00	10/7/2011
BL098-11	Traffic Signal and ITS Demand Services on an Annual Contract	DOT	303 General Govt Capital Project Fund 001 General Fund 318 2009 SPLOST Fund	\$405,000.00	9/20/2011
BL099-11	Purchase of Inmate Clothing & Supplies on an Annual Contract	Sheriff Corrections	001 General Fund	\$240,000.00	9/14/2011
BL100-11	Pavement Marking Services on an Annual Contract	DOT	001 General Fund	\$200,000.00	9/20/2011
BL101-11	Lilburn City Park, Camp Creek Restoration Project	DWR	591 Stormwater R & E Fund	\$1,200,000.00	10/12/2011
BL102-11	Purchase of Ductile Iron Pipe & Fittings on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$100,000.00	9/14/2011

\*Subject to appropriation of funds.

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

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL103-11	F. Wayne Hill Water Resources Center Truck Scale Addition	DWR	504 Water & Sewer R & E Fund	\$265,000.00	10/11/2011
BL104-11	Pleasant Hill Road @ Howell Ferry Road Intersection Improvement and Pleasant Hill Road (Buford Highway @ Howell Ferry Road) Major Roadway Improvement Project	DOT	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$5,938,125.00	10/6/2011
BL105-11	Bay Creek Park and George Pierce Park Artificial Turf Installation	DOCS	317 2005 SPLOST Fund	\$1,600,000.00	10/10/2011
BL106-11	Crooked Creek WRF Improvements, CP-2	DWR	504 Water & Sewer R & E Fund	\$8,000,000.00	11/3/2011
BL107-11	Installation, Inspection, Maintenance, and Repair of Automatic Doors and Overhead Bay Doors on an Annual Contract	DOSS Fire DWR	001 General Fund	\$125,000.00	10/5/2011
BL108-11	Purchase Handheld Devices, All-In-One Electronic Citation Devices, Printers and all Accessories used for issuing Electronic Citations on an Annual Contract	I/TS	318 2009 SPLOST Fund	\$1,800,000.00	10/12/2011
BL109-11	F. Wayne Hill Water Resources Center Primary Clarifier Rehab Project	DWR	504 Water & Sewer R & E Fund	\$9,400,000.00	11/4/2011
BL110-11	F. Wayne Hill Water Resources Center RAS Piping Improvement Project	DWR	504 Water & Sewer R & E Fund	\$1,200,000.00	11/1/2011
BL111-11	Purchase of Traffic Signal Electrical Equipment, Material, and Line Hardware on an Annual Contract	DOT	001 General Fund 303 General Govt Capital Project Fund 316 2001 SPLOST	\$520,000.00	10/14/2011
BL112-11	Purchase of Caustic Soda on a Term Contract	DWR	501 Water and Sewer Operating Fund	\$200,000.00	10/10/2011
BL113-11	Rivermist Subdivision Water Main Replacement	DWR	504 Water & Sewer R & E Fund	\$967,000.00	10/25/2011
BL114-11	Temple Johnson Road 48" Water Main Replacement-Phase II	DWR	504 Water & Sewer R & E Fund	\$2,773,000.00	10/31/2011
BL115-11	Purchase of Miscellaneous Paper Products on an Annual Contract	Various	001 General Fund 105 Recreation Fund	\$269,000.00	10/18/2011
BL116-11	Purchase of OEM Toner and Inkjet Cartridges on an Annual Contract	DOFS	To be used by all departments as needed	\$150,000.00	10/13/2011
BL117-11	Repair & Replacement of Electric Motors on an Annual Contract	DWR	501 Water and Sewer Operating Fund	\$112,500.00	10/18/2011
BL118-11	Purchase of Groceries on an Annual Contract	Various	TBD	TBD	TBD
BL119-11	Purchase of Administrative and Police Pursuit Sedans	DOSS	317 2005 SPLOST Fund	\$500,000.00	10/13/2011
BL120-11	Design, Construction and Maintenance of Natural Surface Trails	DOCS	TBD	TBD	10/20/2011
BL121-11	Purchase of Personal Protective Equipment for a CBRN Environment on an Annual Contract	Police	001 General Fund	TBD	10/24/2011

\*Subject to appropriation of funds.

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

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
BL122-11	Purchase of an Excavator and Wheel Loader	DOSS	504 Water & Sewer R & E Fund 591 Stormwater R & E Fund	\$280,000.00	10/21/2011
BL123-11	Purchase of a 40 passenger Prisoner Transport Bus	DOSS	305 Capital Vehicles and Fleet Equipment	\$240,000.00	11/2/2011
BL124-11	Gwinnett County Five Forks Branch Library Upgrades	DOSS	317 2005 SPLOST Fund	\$1,007,000.00	11/9/2011
BL125-11	On-Call Electrical Repair, Maintenance, and Installation Services	DOSS	001 General Fund	TBD	11/4/2011
BL126-11	Purchase & Installation of Guardrail and Fencing on an Annual Contract	DOT	300 Capital Project Fund	\$120,000.00	11/4/2011
BL127-11	Miller Road (Cole Drive - Hambrick Drive) Pedestrian Safety Project	DOT	TBD	\$533,500.00	11/3/2011
BL128-11	Purchase of Remanufactured Toner and Inkjet Cartridges on an Annual Contract	DOFS	001 General Fund	\$100,000.00	10/31/2011
BL129-11	Replacement of Large Water Meters, 3" and larger on an Annual Contract	DWR	504 Water & Sewer R & E Fund	\$900,000.00	11/7/2011
BL130-11	Full Inspection, Testing, Maintenance, Repair, and Installation Services of Fire Alarm Systems at Various County Buildings on an Annual Contract	DOSS	001 General Fund	\$170,000.00	11/10/2011
BL131-11	Environmental Heritage Center Green Roof Fall Protection Project	DOCS	317 2005 SPLOST Fund	\$250,000.00	11/10/2011
BL132-11	Purchase of Traffic Control Signs, Street Name Signs and U-Channel Posts on an Annual Contract	DOT	001 General Fund	\$100,000.00	11/9/2011
BL133-11	Gwinnett County Fire Station Kitchen Cabinets Renovation	Fire	300-304 Capital Project Fund	\$170,000.00	11/22/2011
BL134-11	Road Repair and Patching on a Term Contract	DOT	TBD	\$321,000.00	TBD
BL135-11	DWR Facility Demolition	DWR	504 Water & Sewer R & E Fund	\$4,000,000.00	TBD
BL136-11	Sell of Seized Firearms	Police	001 General Fund	Revenue - amount TBD	TBD
BL137-11	Purchase of 11.2 Wetland Mitigation Credits	DWR	504 Water & Sewer R & E Fund	\$200,000.00	11/18/2011
BL138-11	Construction of the Harbins Community Park Baseball Complex	DOCS	318 2009 SPLOST Fund	\$7,000,000.00	12/6/2011
RP012-11	Purchase and Installation of System Migration and Disaster Recovery	I/TS	300 Information Tech Capital Project Fund	\$250,000.00	5/19/2011
RP014-11	Emergency Medical Patient Billing Services on an Annual Contract	Fire	001 General Fund	Revenue \$13,350,000.00 (Projected)	6/21/2011
RP019-11	Provision of Fixed Mount Ruggedized Cellular Modems and Antennas	I/TS	300 Information Tech Capital Project Fund	\$950,000.00	(postponed until further notice)
RP022-11	Water Production Facilities Standby Generator Project	DWR	504 Water & Sewer R & E Fund	\$13,900.00	11/16/2011

\*Subject to appropriation of funds.

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

BL/RP	DESCRIPTION	DEPT	ANTICIPATED FUND*	ESTIMATED BUDGET	BID/RFP CLOSING DATES
RP029-11	Computer Aid Dispatch (CAD)/Automatic Vehicle Location (AVL) and Video Security Systems for Gwinnett County's Public Transit System.	DOT	516 Local Transit R&E Fund 516G Local Transit R&E Grants External	\$4,863,000.00	9/30/2011
RP030-11	Provision of Audit Services on an Annual Contract	CA	001 General Fund	\$225,000.00	9/14/2011
RP031-11	Purchase of Squad Support Vehicles on an Annual Contract	Fire	317 2005 SPLOST Fund 318 2009 SPLOST Fund	\$650,000.00	9/28/2011
RP032-11	Norris lake Pump Station and Force Main	DWR	504 Water & Sewer R & E Fund	\$8,000,000.00	TBD
RP033-11	Provision of Inmate Coinless Phone Equipment at the Correctional Facility on an Annual Contract	P&D	001 General Fund	\$200,000.00	10/27/2011
RP034-11	Underground Storage Tank Program Management Services on an Annual Contract	Corrections	001 General Fund	Revenue - \$110,340.00	TBD
RP036-11	Provision of Broker Dealer Services on an Annual Contract	DOFS	Investments & securities bought & sold for all operating funds, 316 2001 SPLOST 317 2005 SPLOST 318 2009 SPLOST	No cost to County	10/18/2011
RP037-11	Provision of Stop Loss Insurance for Medical Claims on an Annual Contract	HR	605 Group Self-Insurance Fund 811 OPEB Trust Fund	\$870,000.00	11/8/11
RP038-11	Purchase of Triple Combination Rescue Style Pumpers on an Annual Contract	Fire	317 2005 SPLOST Fund	\$480,000.00	12/19/11
RP039-11	Gwinnett County Airport - Briscoe Field Public Private Partnership	DoT	TBD	TBD	TBD
RP040-11	Provision of Desktop Computer Hardware Leasing for the Department of Information Technology Services on a Lease Agreement	I/TS	TBD	TBD	TBD
RP041-11	Printing & Mailing of Various Tax Forms on an Annual Contract	DOFS	001 General Fund	\$135,000.00	11/28/2011

\*Subject to appropriation of funds.