

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



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M E M O R A N D U M

TO: Chairman
District Commissioners

FROM: Aaron J. Bovos
Deputy County Administrator/CFO
Maria B. Woods
Director of Financial Services

DATE: February 16, 2011

SUBJECT: Monthly Financial Report Period Ending – January 31, 2011

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

1) Financial Summaries by Fund (Page 8)

- 2011 adopted annual budget (adopted by the Board of Commissioners, January 4th);
- current annual budget (adopted annual budget including budget amendments through the current month);
- released budget (for expenditures this is the quarterly amount released in accordance with the Board of Commissioners' January 4th motion to administer the budget in quarterly increments plus any budget allocation exceptions approved by the Chief Financial Officer; for revenues this is the same as the annual budget); Non-departmental appropriations for the General Fund are controlled in total rather than individual line items.
- year to date actual revenues and expenditures (actual amounts received or expended); and
- percentage comparisons to the released budget and annual budget.
- estimated beginning and ending fund balances (these numbers are based on budget and will be updated to reflect actual fund balances once the 2010 audit is complete and the fiscal year closed).

2) General Fund Non-departmental Budget Transfers Schedule (Page 37)

3) Approved Budget Allocation Exceptions Schedule (Page 38)

4) Inter-fund Transfers – All Funds Schedule (Page 39)

Highlights

Cash reserves are invested in accordance with the County's Investment Policy. Interest revenue was budgeted for 2011 based on the State pool investment rate of return. After the budget was proposed, the County had an opportunity to invest in certificates of deposit and money market accounts which earned higher rates of return. Therefore, for the month of January interest earnings exceeded expectations in most funds.

The January report will show some unusual items due to the timing of year end accounting entries for revenues and expenditures. For instance, there will be negative revenues in the tax related funds (General, Recreation, Street Light, Speed Hump, Tourism, Stadium and Debt Service). This is due to recognizing estimated 2010 revenues in the year they were earned. These should return to positive numbers by the end of February. Other revenues affected by accruals include fines and forfeitures and Department of Water Resources charges for services. Revenues are required to be reported in the year earned and expenditures are required to be reported in the year that goods and/or services are received. Therefore, revenues and expenditures are typically lower in the month of January.

Also, please note that in order to facilitate timely monthly reporting, the month end accounting close date was moved up, and some items that typically would have been reported in January 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 of service.

Fund Details

FUND 001 – General Fund (Page 8)

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

Revenues

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

Licenses and Permits – The primary sources of revenues are building permits and business licenses. The business license renewal periods are in March and September. Building permits tend to be seasonal and take place in warmer months.

Intergovernmental - Revenues are State reimbursement for Juvenile Court Judge, indigent defense, flood control and emission control, as well as local reimbursement for the law library. Revenues are recorded in the year earned and January receipts were accounted for in 2010.

Charges for Services – The primary sources of revenue for this category are judicial fees, ambulance billing, and commission charges for the billing and collection of the ad valorem taxes. January judicial fees received were less than expected due to weather related closures.

Appropriations

Community Services Subsidies – Agencies are paid quarterly except for Forestry, which is paid with a one-time payment. The Atlanta Regional Commission was paid in January, and the remaining will be paid by the end of the quarter upon executed agreements.

Community Services Elections – The greatest portion of the election expenditures will be realized in March for the special election for Commission Chairman and in November for the Educational Special Purpose Local Option Sales Tax referendum.

Judiciary – As expenditures are incurred for indigent defense, court interpreters and reporters, funds are transferred to cover costs. The result is a higher percentage of actual to budget usage.

FUND 950 – General Obligation Debt Service Fund (Page 10)

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. We anticipate that an agenda item will be presented to the Board of Commissioners on March 1st to close this fund and transfer the remaining balance to the 2003 General Obligation Debt Fund (951).

FUND 951 – General Obligation Debt (Detention Center) (Page 11)

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

FUND 105 – Recreation Fund (Page 12)

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

The revenues for this fund are based upon the property tax calendar and seasonal programs.

FUND 003 – Speed Hump Fund (Page 13)

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 4th quarter with property tax collections.

FUND 002 – Street Lighting Fund (Page 14)

This fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments.

Charges for services are collected as special assessment fees in the 4th quarter with property tax collections.

FUND 085 – Corrections Inmate Fund (Page 15)

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

The commissary revenue for January was received in February and will be reflected in next month's report.

FUND 090 – Sheriff Inmate Fund (Page 16)

This fund receives sales proceeds from the inmate commissary which is used to provide recreational materials for the inmates.

The commissary revenue for January was received in February and will be reflected in next month's report.

FUND 075 – Crime Victims Assistance Fund (Page 17)

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

FUND 080 – District Attorney Special Operations Fund (Page 18)

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

FUND 070 – Police Special Investigations Fund (Page 19)

This fund accounts for revenues derived from an equitable sharing agreement between the Department of Justice and the Police Department resulting from the confiscation of money or property from drug and narcotics dealers. The law states that any money or property confiscated in this manner shall be used to combat further abuse. The State portion of the Fund is a local ordinance based on revenue derived from Gwinnett County cases.

Investment and miscellaneous revenue has been received in this fund that was not anticipated. The revenue budget will be established at mid-year reconciliation.

FUND 065 – Sheriff Special Investigations Fund (Page 20)

This fund accounts for revenues derived from an equitable sharing agreement between the Department of Justice and the Sheriff's Department resulting from the confiscation of money or property from drug and narcotics dealers. The law states that any money or property confiscated in this manner shall be used to combat further abuse. The State portion of the Fund is a local ordinance based on revenue derived from Gwinnett County cases.

FUND 095 – E-911 Fund (Page 21)

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

The timing of subscriber fees varies by provider. Amounts received in January were slightly higher than average.

FUND 055 – Stadium Operations Fund (Page 22)

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

Revenues - Intergovernmental revenue is realized in a one time annual payment from the Gwinnett Convention and Visitors Bureau. Charges for Services are ticket and parking revenues at the stadium, which will increase during baseball season.

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

FUND 050 – Tourism Fund (Page 23)

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

FUND 051 – Tourism Sustainability Fund (Page 24)

This fund is budgeted to be closed in 2011, and all remaining funds will be transferred to the Tourism Fund. The budget will be adjusted at mid-year reconciliation to bring the fund balance to zero.

FUND 040 – Tree Bank Fund (Page 25)

This fund accounts for activities related to the Gwinnett County *Buffer, Landscape and Tree Ordinance*.

FUND 520 – Airport Operating Fund (Page 26)

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

FUND 515 – Local Transit Operating Fund (Page 27)

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

Transportation expense for the period is .27%. The January payment for contract services has not yet been made.

FUND 595 – Solid Waste Operating Fund (Page 28)

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

Residential waste haulers are paid by the 8th of each month for the previous month's service. The January payment for contracted services was paid in early February and will appear in next month's report.

FUND 590 – Stormwater Operating Fund (Page 29)

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

Revenues are collected in the 4th quarter with property tax collections.

FUND 501 – Water and Sewer Operating Fund (Page 30)

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

After removing the effect of year end accruals, charges for services increased approximately \$3 million in January 2011 compared to January 2010. This is largely due to rate increases. Contributions and Donations are below target due to a reduction in system development charges.

FUND 606 – Auto Liability Fund (Page 31)

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

FUND 610 – Fleet Management Fund (Page 32)

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

FUND 605 – Group Self-Insurance Fund (Page 33)

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

FUND 602 – Risk Management Fund (Page 34)

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

A budget allocation exception was processed to allow for the payment of annual insurance premiums.

Miscellaneous revenue has been received in this fund that was not anticipated. The revenue budget will be established at mid-year reconciliation.

FUND 611 – Vehicle Purchasing Fund (Page 35)

This fund accumulates resources for the purchase of vehicles and as such, in accordance with generally accepted accounting principles, the balance in this fund has been transferred to Capital Vehicle Fund. The budget will be adjusted at mid-year reconciliation to bring the Net Asset balance to zero.

Investment revenue has been received in this fund that was not anticipated. The revenue budget will be established at mid-year reconciliation.

FUND 604 – Workers' Compensation Fund (Page 36)

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

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
GENERAL FUND (001)						
Estimated Fund Balance January 1	\$ 124,162,025	\$ 124,162,025		\$ 124,162,025		
Revenues:						
Taxes	\$ 310,684,846	\$ 310,684,846	\$ 310,684,846	(1,739,466)	-0.56%	-0.56%
Insurance Premiums	22,156,915	22,156,915	22,156,915	-	0.00%	0.00%
Licenses and Permits	7,989,111	7,989,111	7,989,111	381,841	4.78%	4.78%
Intergovernmental	2,771,928	2,771,928	2,771,928	(12,577)	-0.45%	-0.45%
Charges for Services	48,324,843	48,324,843	48,324,843	2,051,901	4.25%	4.25%
Fines & Forfeitures	14,299,214	14,299,214	14,299,214	42,822	0.30%	0.30%
Investment Income	188,694	188,694	188,694	141,306	74.89%	74.89%
Contributions & Donations	19,400	19,400	19,400	2,268	11.69%	11.69%
Miscellaneous	4,062,057	4,062,057	4,062,057	332,774	8.19%	8.19%
Other Financing Sources	90,437	90,437	90,437	15,036	16.63%	16.63%
Total Revenues without Use of Fund Balance	410,587,445	410,587,445	410,587,445	1,215,905	0.30%	0.30%
Use of Fund Balance	32,995,263	32,995,263	32,995,263	-	0.00%	0.00%
Use of Fund Balance - Designated	5,000,000	5,000,000	5,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 448,582,708	\$ 448,582,708	\$ 448,582,708	\$ 1,215,905	0.27%	0.27%
Appropriations:						
County Administrator	\$ 4,721,336	\$ 4,721,336	\$ 1,180,334	\$ 313,083	26.52%	6.63%
Law	907,955	907,955	226,988	64,280	28.32%	7.08%
Financial Services	12,595,137	12,595,137	3,148,782	639,018	20.29%	5.07%
Human Resources	2,853,299	2,853,299	713,324	213,282	29.90%	7.47%
Information Technology	24,494,446	24,494,446	6,123,610	1,815,064	29.64%	7.41%
Tax Commissioner	9,046,710	9,046,710	2,261,679	594,683	26.29%	6.57%
Support Services	8,107,975	8,107,975	2,026,993	445,495	21.98%	5.49%
Transportation	14,895,624	14,895,624	3,723,903	943,137	25.33%	6.33%
Planning & Development	7,100,252	7,100,252	1,775,060	483,660	27.25%	6.81%
Probation	7,820	7,820	1,955	256	13.09%	3.27%
Police Services	83,906,051	83,906,051	20,976,512	6,227,337	29.69%	7.42%
Corrections	12,616,564	12,620,492	3,154,138	917,612	29.09%	7.27%
Fire & Emergency Services	76,167,441	76,167,441	19,041,858	5,742,565	30.16%	7.54%
Community Services	3,778,581	3,778,581	944,643	251,678	26.64%	6.66%

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
Community Services Subsidies:						
Atlanta Regional Commission	765,261	765,261	191,316	190,950	99.81%	24.95%
Board of Health	1,489,896	1,489,896	372,474	-	0.00%	0.00%
Coalition for Health & Human Services	55,074	55,074	13,767	-	0.00%	0.00%
Council for Seniors	1,395	1,395	348	-	0.00%	0.00%
Department of Family & Children's Services	371,768	371,768	92,942	-	0.00%	0.00%
Forestry	9,549	9,549	2,388	-	0.00%	0.00%
Indigent Medical	225,000	225,000	56,250	-	0.00%	0.00%
Library In-House Services	812,163	812,163	203,040	37,303	18.37%	4.59%
Library Subsidy	16,118,068	16,118,068	4,029,517	-	0.00%	0.00%
Mental Health	384,149	384,149	96,038	-	0.00%	0.00%
Total Community Services Subsidies	20,232,323	20,232,323	5,058,080	228,253	4.51%	1.13%
Community Services - Elections	3,365,652	3,365,652	841,410	76,182	9.05%	2.26%
Juvenile Court	4,958,431	5,047,831	1,239,604	417,626	33.69%	8.27%
Sheriff	66,696,547	66,789,180	16,674,133	5,838,559	35.02%	8.74%
Immigration Customs Enforcement	1,417,133	1,417,133	354,284	106,219	29.98%	7.50%
Clerk of Court	9,114,299	9,114,299	2,278,571	589,623	25.88%	6.47%
Judiciary	11,466,944	12,092,944	2,866,730	1,173,252	40.93%	9.70%
Recorder's Court	1,176,754	1,185,754	294,190	92,550	31.46%	7.81%
Probate Court	1,586,912	1,591,312	396,725	122,911	30.98%	7.72%
District Attorney	7,904,041	7,904,041	1,976,005	621,838	31.47%	7.87%
Solicitor General	3,787,718	3,789,218	946,928	251,868	26.60%	6.65%
Clerk of Recorder's Court	1,206,481	1,206,481	301,615	86,120	28.55%	7.14%
Non-Departmental:						
Compensation Reserve	4,000,000	4,000,000	489,325	-	0.00%	0.00%
Contingency	4,000,000	4,000,000	850,000	-	0.00%	0.00%
Contribution to Capital	16,721,886	16,721,886	4,180,470	1,393,490	33.33%	8.33%
Contribution to Transit	2,989,406	2,989,406	747,350	249,117	33.33%	8.33%
Grant Match	300,000	300,000	300,000	-	0.00%	0.00%
Gwinnett Hospital Authority	6,000,000	6,000,000	1,500,000	-	0.00%	0.00%
Inmate Housing Reserve	100,000	100,000	25,000	-	0.00%	0.00%
Inmate Medical Reserve	2,500,000	2,403,439	625,000	-	0.00%	0.00%
Judicial Reserve	200,000	200,000	50,000	-	0.00%	0.00%
Medical Examiner	946,334	946,334	236,582	75,106	31.75%	7.94%
Other Miscellaneous	1,160,882	1,160,882	332,144	4,704	1.42%	0.41%
Operational Efficiency Reserve	275,000	275,000	275,000	-	0.00%	0.00%
Other Post Employee Benefit Reserve	6,000,000	6,000,000	1,500,000	-	0.00%	0.00%
Pauper Burials	84,000	84,000	21,000	3,600	17.14%	4.29%
Partnership Gwinnett	500,000	500,000	125,000	-	0.00%	0.00%
Fuel/Parts Reserve	250,000	250,000	250,000	-	0.00%	0.00%
Indigent Defense Reserve	5,980,541	5,386,741	1,495,136	-	0.00%	0.00%
Court Reporters Reserve	1,904,696	1,793,496	476,174	-	0.00%	0.00%
Court Interpreters Reserve	557,537	532,237	139,385	-	0.00%	0.00%
Total Non-Departmental	54,470,282	53,643,421	13,617,566	1,726,017	12.67%	3.22%
TOTAL APPROPRIATIONS	\$ 448,582,708	\$ 448,582,708	\$ 112,145,620	\$ 29,982,168	26.74%	6.68%
Estimated Fund Balance December 31	\$ 86,166,762	\$ 86,166,762	\$ 95,395,762			

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
1986 GENERAL OBLIGATION BOND DEBT SERVICE FUND (950)						
Estimated Fund Balance January 1	\$ 6,594,900	\$ 6,594,900		\$ 6,594,900		
Revenues:						
Taxes	\$ 5,548,416	\$ 5,548,416	\$ 5,548,416	\$ (55,039)	-0.99%	-0.99%
Intergovernmental	12,434	12,434	12,434	-	0.00%	0.00%
Investment Income	113	113	113	433	383.19%	383.19%
Total Revenues without Use of Fund Balance	5,560,963	5,560,963	5,560,963	(54,606)	-0.98%	-0.98%
Use of Fund Balance	3,215,918	3,215,918	-	-	0.00%	0.00%
TOTAL REVENUES	\$ 8,776,881	\$ 8,776,881	\$ 5,560,963	\$ (54,606)	-0.98%	-0.62%
Appropriations:						
Debt Service	\$ 8,776,881	\$ 8,776,881	\$ 8,775,875	\$ 8,775,873	100.00%	99.99%
TOTAL APPROPRIATIONS	\$ 8,776,881	\$ 8,776,881	\$ 8,775,875	\$ 8,775,873	100.00%	99.99%
Estimated Fund Balance December 31	\$ 3,378,982	\$ 3,378,982		\$ (2,235,579)		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
2003 GENERAL OBLIGATION BOND DEBT SERVICE FUND (951)						
Estimated Fund Balance January 1	\$ 27,672,730	\$ 27,672,730		\$ 27,672,730		
Revenues:						
Taxes	\$ 5,879,347	\$ 5,879,347	\$ 5,879,347	\$ (57,324)	-0.98%	-0.98%
Investment Income	15,656	15,656	15,656	3,553	22.69%	22.69%
TOTAL REVENUES	\$ 5,895,003	\$ 5,895,003	\$ 5,895,003	\$ (53,771)	-0.91%	-0.91%
Appropriations:						
Debt Service	\$ 5,196,584	\$ 5,196,584	\$ 4,247,668	\$ 4,247,666	100.00%	81.74%
Contribution to Fund Balance	698,419	698,419	174,604	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 5,895,003	\$ 5,895,003	\$ 4,422,272	\$ 4,247,666	96.05%	72.06%
Estimated Fund Balance December 31	\$ 28,371,149	\$ 28,371,149		\$ 23,371,293		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
RECREATION FUND (105)						
Estimated Fund Balance January 1	\$ 11,016,258	\$ 11,016,258		\$ 11,016,258		
Revenues:						
Taxes	\$ 24,579,592	\$ 24,579,592	\$ 24,579,592	\$ (242,033)	-0.98%	-0.98%
Intergovernmental	64,633	64,633	64,633	-	0.00%	0.00%
Charges for Services	4,263,904	4,263,904	4,263,904	178,936	4.20%	4.20%
Investment Income	46,413	46,413	46,413	1,468	3.16%	3.16%
Contributions & Donations	1,500	1,500	1,500	-	0.00%	0.00%
Miscellaneous	1,447,783	1,447,783	1,447,783	113,247	7.82%	7.82%
TOTAL REVENUES	\$ 30,403,825	\$ 30,403,825	\$ 30,403,825	\$ 51,618	0.17%	0.17%
Appropriations:						
Community Services	\$ 27,033,335	\$ 27,033,335	\$ 6,758,333	\$ 1,533,070	22.68%	5.67%
Support Services	121,500	121,500	30,375	-	0.00%	0.00%
Transfer to Capital Project	2,500,000	2,500,000	625,000	208,333	33.33%	8.33%
Transfer to Capital Vehicle	82,330	82,330	20,581	6,861	33.34%	8.33%
Contribution to Fund Balance	666,660	666,660	166,665	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 30,403,825	\$ 30,403,825	\$ 7,600,954	\$ 1,748,264	23.00%	5.75%
Estimated Fund Balance December 31	\$ 11,682,918	\$ 11,682,918		\$ 9,319,612		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
SPEED HUMP FUND (003)						
Estimated Fund Balance January 1	\$ 1,019,340	\$ 1,019,340		\$ 1,019,340		
Revenues:						
Taxes	\$ 217	\$ 217	\$ 217	\$ -	0.00%	0.00%
Charges for Services	114,469	114,469	114,469	-	0.00%	0.00%
Investment Income	407	407	407	-	0.00%	0.00%
TOTAL REVENUES	\$ 115,093	\$ 115,093	\$ 115,093	\$ -	0.00%	0.00%
Appropriations:						
Transportation	\$ 46,814	\$ 46,814	\$ 11,702	\$ 110	0.94%	0.23%
Contribution to Fund Balance	68,279	68,279	17,069	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 115,093	\$ 115,093	\$ 28,771	\$ 110	0.38%	0.10%
Estimated Fund Balance December 31	\$ 1,087,619	\$ 1,087,619		\$ 1,019,230		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
STREET LIGHTING FUND (002)						
Estimated Fund Balance January 1	\$ 3,392,449	\$ 3,392,449		\$ 3,392,449		
Revenues:						
Taxes	\$ 21,082	\$ 21,082	\$ 21,082	\$ -	0.00%	0.00%
Charges for Services	6,095,225	6,095,225	6,095,225	-	0.00%	0.00%
Investment Income	2,872	2,872	2,872	447	15.56%	15.56%
Miscellaneous	15,000	15,000	15,000	-	0.00%	0.00%
Total Revenues without Use of Fund Balance	6,134,179	6,134,179	6,134,179	447	0.01%	0.01%
Use of Fund Balance	737,537	737,537	737,537	-	0.00%	0.00%
TOTAL REVENUES	\$ 6,871,716	\$ 6,871,716	\$ 6,871,716	\$ 447	0.01%	0.01%
Appropriations:						
Transportation	\$ 6,871,716	\$ 6,871,716	\$ 1,717,926	\$ 8,068	0.47%	0.12%
TOTAL APPROPRIATIONS	\$ 6,871,716	\$ 6,871,716	\$ 1,717,926	\$ 8,068	0.47%	0.12%
Estimated Fund Balance December 31	\$ 2,654,912	\$ 2,654,912		\$ 3,384,828		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
CORRECTIONS INMATE FUND (085)						
Estimated Fund Balance January 1	\$ 70,814	\$ 70,814		\$ 70,814		
Revenues:						
Charges for Services	\$ 69,380	\$ 69,380	\$ 69,380	\$ -	0.00%	0.00%
Investment Income	60	60	60	-	0.00%	0.00%
Miscellaneous	4,500	4,500	4,500	479	10.64%	10.64%
Total Revenues without Use of Fund Balance	73,940	73,940	73,940	479	0.65%	0.65%
Use of Fund Balance	65,942	65,942	65,942	-	0.00%	0.00%
TOTAL REVENUES	\$ 139,882	\$ 139,882	\$ 139,882	\$ 479	0.34%	0.34%
Appropriations:						
Corrections	\$ 139,882	\$ 139,882	\$ 34,969	\$ 5,841	16.70%	4.18%
TOTAL APPROPRIATIONS	\$ 139,882	\$ 139,882	\$ 34,969	\$ 5,841	16.70%	4.18%
Estimated Fund Balance December 31	\$ 4,872	\$ 4,872		\$ 65,452		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
SHERIFF INMATE FUND (090)						
Estimated Fund Balance January 1	\$ 1,191,588	\$ 1,191,588		\$ 1,191,588		
Revenues:						
Charges for Services	\$ 360,891	\$ 360,891	\$ 360,891	\$ -	0.00%	0.00%
Investment Income	617	617	617	-	0.00%	0.00%
TOTAL REVENUES	\$ 361,508	\$ 361,508	\$ 361,508	\$ -	0.00%	0.00%
Appropriations:						
Sheriff Inmate Store Operations	\$ 360,891	\$ 360,891	\$ 90,222	\$ 16,340	18.11%	4.53%
Contribution to Fund Balance	617	617	155	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 361,508	\$ 361,508	\$ 90,377	\$ 16,340	18.08%	4.52%
Estimated Fund Balance December 31	\$ 1,192,205	\$ 1,192,205		\$ 1,175,248		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
CRIME VICTIMS ASSISTANCE FUND (075)						
Estimated Fund Balance January 1	\$ 1,489,401	\$ 1,489,401		\$ 1,489,401		
Revenues:						
Fines and Forfeitures	\$ 922,029	\$ 922,029	\$ 922,029	\$ 235	0.03%	0.03%
Investment Income	1,984	1,984	1,984	226	11.39%	11.39%
Total Revenues without Use of Fund Balance	924,013	924,013	924,013	461	0.05%	0.05%
Use of Fund Balance	317,545	317,545	317,545	-	0.00%	0.00%
TOTAL REVENUES	\$ 1,241,558	\$ 1,241,558	\$ 1,241,558	\$ 461	0.04%	0.04%
Appropriations:						
Community Services Subsidies	\$ 63,421	\$ 63,421	\$ 15,856	-	0.00%	0.00%
District Attorney	434,909	434,909	108,722	35,931	33.05%	8.26%
Solicitor General	743,228	743,228	185,801	31,853	17.14%	4.29%
TOTAL APPROPRIATIONS	\$ 1,241,558	\$ 1,241,558	\$ 310,379	\$ 67,784	21.84%	5.46%
Estimated Fund Balance December 31	\$ 1,171,856	\$ 1,171,856		\$ 1,422,078		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
DISTRICT ATTORNEY SPECIAL OPERATIONS FUND (080)						
Estimated Fund Balance January 1	\$ 308,431	\$ 308,431		\$ 308,431		
Revenues:						
Fines and Forfeitures	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0.00%	0.00%
Investment Income	200	200	200	42	21.00%	21.00%
Total Revenues without Use of Fund Balance	155,200	155,200	155,200	42	0.03%	0.03%
Use of Fund Balance	27,300	27,300	27,300	-	0.00%	0.00%
TOTAL REVENUES	\$ 182,500	\$ 182,500	\$ 182,500	\$ 42	0.02%	0.02%
Appropriations:						
District Attorney	\$ 150,000	\$ 150,000	\$ 37,500	\$ -	0.00%	0.00%
Transfer to Capital Vehicle	32,500	32,500	8,125	2,708	33.33%	8.33%
TOTAL APPROPRIATIONS	\$ 182,500	\$ 182,500	\$ 45,625	\$ 2,708	5.94%	1.48%
Estimated Fund Balance December 31	\$ 281,131	\$ 281,131		\$ 305,765		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
POLICE SPECIAL INVESTIGATIONS FUND (070)						
Estimated Fund Balance January 1	\$ 5,980,297	\$ 5,980,297		\$ 5,980,297		
Revenue:						
Fines and Forfeitures	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 601	0.06%	0.06%
Investment Income	-	-	-	594	-	-
Miscellaneous	-	-	-	80	-	-
Total Revenues without Use of Fund Balance	1,000,000	1,000,000	1,000,000	1,275	0.13%	0.13%
Use of Fund Balance	1,295,313	1,295,313	1,295,313	-	0.00%	0.00%
TOTAL REVENUES	\$ 2,295,313	\$ 2,295,313	\$ 2,295,313	\$ 1,275	0.06%	0.06%
Appropriations:						
Police Special Investigation Operations	\$ 1,454,330	\$ 1,454,330	\$ 363,581	\$ 8,029	2.21%	0.55%
Transfer to Capital Project	840,983	840,983	210,245	58,037	27.60%	6.90%
TOTAL APPROPRIATIONS	\$ 2,295,313	\$ 2,295,313	\$ 573,826	\$ 66,066	11.51%	2.88%
Estimated Fund Balance December 31	\$ 4,684,984	\$ 4,684,984		\$ 5,915,506		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
SHERIFF SPECIAL INVESTIGATIONS FUND (065)						
Estimated Fund Balance January 1	\$ 499,178	\$ 499,178		\$ 499,178		
Revenues:						
Fines and Forfeitures	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	0.00%	0.00%
Investment Income	822	822	822	-	0.00%	0.00%
Total Revenues without Use of Fund Balance	200,822	200,822	200,822	-	0.00%	0.00%
Use of Fund Balance	499,178	499,178	499,178	-	0.00%	0.00%
TOTAL REVENUES	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	0.00%	0.00%
Appropriations:						
Sheriff Special Operations	\$ 700,000	\$ 700,000	\$ 175,000	\$ -	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 700,000	\$ 700,000	\$ 175,000	\$ -	0.00%	0.00%
Estimated Fund Balance December 31	\$ -	\$ -		\$ 499,178		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
E-911 FUND (095)						
Estimated Fund Balance January 1	\$ 32,500,426	\$ 32,500,426		\$ 32,500,426		
Revenues:						
Charges for Services	\$ 11,580,000	\$ 11,580,000	\$ 11,580,000	\$ 1,197,822	10.34%	10.34%
Investment Income	33,583	33,583	33,583	17,818	53.06%	53.06%
Total Revenues without Use of Fund Balance	11,613,583	11,613,583	11,613,583	1,215,640	10.47%	10.47%
Use of Fund Balance	113,669	113,669	113,669	-	0.00%	0.00%
TOTAL REVENUES	\$ 11,727,252	\$ 11,727,252	\$ 11,727,252	\$ 1,215,640	10.37%	10.37%
Appropriations:						
Police Services	\$ 11,704,026	\$ 11,704,026	\$ 2,926,008	\$ 709,288	24.24%	6.06%
Transfer to Capital Project	23,226	23,226	5,805	1,936	33.35%	8.34%
TOTAL APPROPRIATIONS	\$ 11,727,252	\$ 11,727,252	\$ 2,931,813	\$ 711,224	24.26%	6.06%
Estimated Fund Balance December 31	\$ 32,386,757	\$ 32,386,757		\$ 33,004,842		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
STADIUM OPERATING FUND (055)						
Estimated Fund Balance January 1	\$ 725,458	\$ 725,458		\$ 725,458		
Revenues:						
Taxes	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	0.00%	0.00%
Intergovernmental	400,000	400,000	400,000	400,000	100.00%	100.00%
Charges for Services	959,250	959,250	959,250	-	0.00%	0.00%
Investment Income	140	140	140	-	0.00%	0.00%
Total Revenues without Use of Fund Balance	2,109,390	2,109,390	2,109,390	400,000	18.96%	18.96%
Use of Fund Balance	49,086	49,086	49,086	-	0.00%	0.00%
TOTAL REVENUES	\$ 2,158,476	\$ 2,158,476	\$ 2,158,476	\$ 400,000	18.53%	18.53%
Appropriations:						
Stadium Operations	\$ 2,158,476	\$ 2,158,476	\$ 1,087,306	\$ 1,060,119	97.50%	49.11%
TOTAL APPROPRIATIONS	\$ 2,158,476	\$ 2,158,476	\$ 1,087,306	\$ 1,060,119	97.50%	49.11%
Estimated Fund Balance December 31	\$ 676,372	\$ 676,372		\$ 65,339		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
TOURISM FUND (050)						
Estimated Fund Balance January 1	\$ 1,516,448	\$ 1,516,448		\$ 1,516,448		
Revenues:						
Taxes	\$ 5,722,277	\$ 5,722,277	\$ 5,722,277	\$ 1,439	0.03%	0.03%
Charges for Services	476	476	476	-	0.00%	0.00%
Other Finance Source	4,834,167	4,834,167	4,834,167	402,847	8.33%	8.33%
TOTAL REVENUES	\$ 10,556,920	\$ 10,556,920	\$ 10,556,920	\$ 404,286	3.83%	3.83%
Appropriations:						
Tourism	\$ 5,629,459	\$ 5,629,459	\$ 1,407,364	\$ 415,724	29.54%	7.38%
Contribution to Fund Balance	4,927,461	4,927,461	1,231,866	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 10,556,920	\$ 10,556,920	\$ 2,639,230	\$ 415,724	15.75%	3.94%
Estimated Fund Balance December 31	\$ 6,443,909	\$ 6,443,909		\$ 1,505,010		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
TOURISM SUSTAINABILITY FUND (051)						
Estimated Fund Balance January 1	\$ 4,841,088	\$ 4,841,088		\$ 4,841,088		
Revenues:						
Investment Income	\$ 9,733	\$ 9,733	\$ 9,733	\$ 409	4.20%	4.20%
Total Revenues without Use of Fund Balance	9,733	9,733	9,733	409	4.20%	4.20%
Use of Fund Balance	4,824,434	4,824,434	4,824,434	-	0.00%	0.00%
TOTAL REVENUES	\$ 4,834,167	\$ 4,834,167	\$ 4,834,167	\$ 409	0.01%	0.01%
Appropriations:						
Other Financing Use	\$ 4,834,167	\$ 4,834,167	\$ 1,208,541	\$ 402,847	33.33%	8.33%
TOTAL APPROPRIATIONS	\$ 4,834,167	\$ 4,834,167	\$ 1,208,541	\$ 402,847	33.33%	8.33%
Estimated Fund Balance December 31	\$ 16,654	\$ 16,654		\$ 4,438,650		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
TREE BANK FUND (040)						
Estimated Fund Balance January 1	\$ 36,690	\$ 36,690		\$ 36,690		
Revenues:						
Licenses & Permits	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%	0.00%
Investment Income	10	10	10	-	0.00%	0.00%
Total Revenues without Use of Fund Balance	22,010	22,010	22,010	-	0.00%	0.00%
Use of Fund Balance	14,682	14,682	-	-	0.00%	0.00%
TOTAL REVENUES	\$ 36,692	\$ 36,692	\$ 22,010	\$ -	0.00%	0.00%
Appropriations:						
Planning & Development	\$ 36,692	\$ 36,692	\$ 9,173	\$ -	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 36,692	\$ 36,692	\$ 9,173	\$ -	0.00%	0.00%
Estimated Fund Balance December 31	\$ 22,008	\$ 22,008		\$ 36,690		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
AIRPORT OPERATING FUND (520)						
Estimated Net Assets January 1	\$ 131,333	\$ 131,333		\$ 131,333		
Revenues:						
Charges for Services	\$ 140,000	\$ 140,000	\$ 140,000	\$ 5,815	4.15%	4.15%
Rents and Royalties	711,250	711,250	711,250	60,401	8.49%	8.49%
TOTAL REVENUES	\$ 851,250	\$ 851,250	\$ 851,250	\$ 66,216	7.78%	7.78%
Appropriations:						
Transportation	\$ 801,796	\$ 801,796	\$ 200,449	\$ 45,567	22.73%	5.68%
Transfer to Renewal & Extension	43,788	43,788	10,947	3,649	33.33%	8.33%
Working Capital Reserve	5,666	5,666	1,415	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 851,250	\$ 851,250	\$ 212,811	\$ 49,216	23.13%	5.78%
Estimated Net Assets December 31	\$ 136,999	\$ 136,999		\$ 148,333		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
LOCAL TRANSIT OPERATING FUND (515)						
Estimated Net Assets January 1	\$ 2,751,368	\$ 2,751,368		\$ 2,751,368		
Revenues:						
Charges for Services	\$ 4,525,746	\$ 4,525,746	\$ 4,525,746	\$ 306,351	6.77%	6.77%
Investment Income	350	350	350	298	85.14%	85.14%
Miscellaneous	258,000	258,000	258,000	-	0.00%	0.00%
Other Finance Source	2,989,406	2,989,406	2,989,406	249,117	8.33%	8.33%
Total Revenues without Use of Net Assets	7,773,502	7,773,502	7,773,502	555,766	7.15%	7.15%
Use of Net Assets	2,750,454	2,750,454	2,750,454	-	0.00%	0.00%
TOTAL REVENUES	\$ 10,523,956	\$ 10,523,956	\$ 10,523,956	\$ 555,766	5.28%	5.28%
Appropriations:						
Financial Services	\$ 72,616	\$ 72,616	\$ 18,151	\$ 5,536	30.50%	7.62%
Transportation	10,451,340	10,451,340	2,612,832	22,385	0.86%	0.21%
TOTAL APPROPRIATIONS	\$ 10,523,956	\$ 10,523,956	\$ 2,630,983	\$ 27,921	1.06%	0.27%
Estimated Net Assets December 31	\$ 914	\$ 914		\$ 3,279,213		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
SOLID WASTE OPERATING FUND (595)						
Estimated Net Assets January 1	\$ 34,460,985	\$ 34,460,985		\$ 34,460,985		
Revenues:						
Taxes	\$ 125,207	\$ 125,207	\$ 125,207	\$ 331	0.26%	0.26%
Charges for Services	39,164,656	39,164,656	39,164,656	3,251,032	8.30%	8.30%
Investment Income	391,647	391,647	391,647	25,621	6.54%	6.54%
Miscellaneous	8,000	8,000	8,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 39,689,510	\$ 39,689,510	\$ 39,689,510	\$ 3,276,984	8.26%	8.26%
Appropriations:						
Financial Services	\$ 39,570,372	\$ 39,570,372	\$ 9,892,590	\$ 53,382	0.54%	0.13%
Working Capital Reserve	119,138	119,138	29,783	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 39,689,510	\$ 39,689,510	\$ 9,922,373	\$ 53,382	0.54%	0.13%
Estimated Net Assets December 31	\$ 34,580,123	\$ 34,580,123		\$ 37,684,587		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
STORMWATER OPERATING FUND (590)						
Estimated Net Assets January 1	\$ 138,399	\$ 138,399		\$ 138,399		
Revenues:						
Taxes	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%	0.00%
Charges for Services	30,400,000	30,400,000	30,400,000	-	0.00%	0.00%
Investment Income	10,000	10,000	10,000	1,843	18.43%	18.43%
Miscellaneous	250	250	250	1,433	573.20%	573.20%
TOTAL REVENUES	\$ 30,470,250	\$ 30,470,250	\$ 30,470,250	\$ 3,276	0.01%	0.01%
Appropriations:						
Support Services	\$ 145,235	\$ 145,235	\$ 36,308	\$ 6,039	16.63%	4.16%
Planning & Development	295,802	295,802	73,949	20,858	28.21%	7.05%
Water Resources	10,391,488	10,391,488	2,597,869	436,797	16.81%	4.20%
Transfer to Renewal & Extension	18,291,549	18,291,549	4,572,888	1,524,296	33.33%	8.33%
Working Capital Reserve	1,346,176	1,346,176	336,544	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 30,470,250	\$ 30,470,250	\$ 7,617,558	\$ 1,987,990	26.10%	6.52%
Estimated Net Assets December 31	\$ 1,484,575	\$ 1,484,575		\$ (1,846,315)		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
WATER AND SEWER OPERATING FUND (501)						
Estimated Net Assets January 1	\$ 103,904,124	\$ 103,904,124		\$ 103,904,124		
Revenues:						
Charges for Services	\$ 253,759,000	\$ 253,759,000	\$ 253,759,000	\$ 14,371,960	5.66%	5.66%
Investment Income	30,000	30,000	30,000	5,633	18.78%	18.78%
Contributions and Donations	9,770,000	9,770,000	9,770,000	268,925	2.75%	2.75%
Miscellaneous	1,508,000	1,508,000	1,508,000	18,387	1.22%	1.22%
Other Finance Source	150,000	150,000	150,000	8,116	5.41%	5.41%
TOTAL REVENUES	\$ 265,217,000	\$ 265,217,000	\$ 265,217,000	\$ 14,673,021	5.53%	5.53%
Appropriations:						
Support Services	\$ 166,150	\$ 166,150	\$ 41,536	\$ 5,481	13.20%	3.30%
Planning & Development	766,889	766,889	191,717	60,533	31.57%	7.89%
Water Resources	200,317,027	200,317,027	50,080,633	12,156,235	24.27%	6.07%
Transfer to Renewal & Extension	63,476,000	63,476,000	15,869,000	5,289,667	33.33%	8.33%
Information Technology	345,484	345,484	86,371	69	0.08%	0.02%
Working Capital Reserve	145,450	145,450	36,361	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 265,217,000	\$ 265,217,000	\$ 66,305,618	\$ 17,511,985	26.41%	6.60%
Estimated Net Assets December 31	\$ 104,049,574	\$ 104,049,574		\$ 101,065,160		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
AUTO LIABILITY FUND (606)						
Estimated Net Assets January 1	\$ 1,639,968	\$ 1,639,968		\$ 1,639,968		
Revenues:						
Investment Income	\$ 811	\$ 811	\$ 811	\$ -	0.00%	0.00%
Other Finance Source	1,000,000	1,000,000	1,000,000	83,333	8.33%	8.33%
TOTAL REVENUES	\$ 1,000,811	\$ 1,000,811	\$ 1,000,811	\$ 83,333	8.33%	8.33%
Appropriations:						
Financial Services	\$ 1,000,000	\$ 1,000,000	\$ 250,000	\$ 19,740	7.90%	1.97%
Working Capital Reserve	811	811	202	-	0.00%	0.00%
TOTAL APPROPRIATIONS	\$ 1,000,811	\$ 1,000,811	\$ 250,202	\$ 19,740	7.89%	1.97%
Estimated Net Assets December 31	\$ 1,640,779	\$ 1,640,779		\$ 1,703,561		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
FLEET MANAGEMENT FUND (610)						
Estimated Net Assets January 1	\$ 1,989,130	\$ 1,989,130		\$ 1,989,130		
Revenues:						
Charges for Services	\$ 5,398,110	\$ 5,398,110	\$ 5,398,110	\$ 272,566	5.05%	5.05%
Miscellaneous	356,000	356,000	356,000	-	0.00%	0.00%
Total Revenues without Use of Net Assets	5,754,110	5,754,110	5,754,110	272,566	4.74%	4.74%
Use of Net Assets	496,012	496,012	496,012	-	0.00%	0.00%
TOTAL REVENUES	\$ 6,250,122	\$ 6,250,122	\$ 6,250,122	\$ 272,566	4.36%	4.36%
Appropriations:						
Support Services	\$ 6,103,718	\$ 6,103,718	\$ 1,525,931	\$ 314,979	20.64%	5.16%
Transfer to Capital Project	120,000	120,000	30,000	5,000	16.67%	4.17%
Transfer to Capital Vehicle	26,404	26,404	6,601	2,200	33.33%	8.33%
TOTAL APPROPRIATIONS	\$ 6,250,122	\$ 6,250,122	\$ 1,562,532	\$ 322,179	20.62%	5.15%
Estimated Net Assets December 31	\$ 1,493,118	\$ 1,493,118		\$ 1,939,517		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
GROUP SELF-INSURANCE FUND (605)						
Estimated Net Assets January 1	\$ 23,465,909	\$ 23,465,909		\$ 23,465,909		
Revenues:						
Charges for Services	\$ 42,228,187	\$ 42,228,187	\$ 42,228,187	\$ 2,867,009	6.79%	6.79%
Investment Income	106,000	106,000	106,000	17,700	16.70%	16.70%
Total Revenues without Use of Net Assets	42,334,187	42,334,187	42,334,187	2,884,709	6.81%	6.81%
Use of Net Assets	13,521,203	13,521,203	13,521,203	-	0.00%	0.00%
TOTAL REVENUES	\$ 55,855,390	\$ 55,855,390	\$ 55,855,390	\$ 2,884,709	5.16%	5.16%
Appropriations:						
Human Resources	\$ 55,855,390	\$ 55,855,390	\$ 13,963,846	\$ 1,743,115	12.48%	3.12%
TOTAL APPROPRIATIONS	\$ 55,855,390	\$ 55,855,390	\$ 13,963,846	\$ 1,743,115	12.48%	3.12%
Estimated Net Assets December 31	\$ 9,944,706	\$ 9,944,706		\$ 24,607,503		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
RISK MANAGEMENT FUND (602)						
Estimated Net Assets January 1	\$ 16,026,831	\$ 16,026,831		\$ 16,026,831		
Revenues:						
Investment Income	\$ 18,697	\$ 18,697	\$ 18,697	\$ 6,134	32.81%	32.81%
Miscellaneous	-	-	-	9,707	-	-
Other Finance Source	5,101,936	5,101,936	5,101,936	425,161	8.33%	8.33%
Total Revenues without Use of Net Assets	5,120,633	5,120,633	5,120,633	441,002	8.61%	8.61%
Use of Net Assets	1,978,785	1,978,785	1,978,785	-	0.00%	0.00%
TOTAL REVENUES	\$ 7,099,418	\$ 7,099,418	\$ 7,099,418	\$ 441,002	6.21%	6.21%
Appropriations:						
Law	\$ 153,076	\$ 153,076	\$ 38,269	\$ 272	0.71%	0.18%
Financial Services	6,816,450	6,816,450	3,542,361	2,682,293	75.72%	39.35%
Human Resources	129,892	129,892	32,473	1,820	5.60%	1.40%
TOTAL APPROPRIATIONS	\$ 7,099,418	\$ 7,099,418	\$ 3,613,103	\$ 2,684,385	74.30%	37.81%
Estimated Net Assets December 31	\$ 14,048,046	\$ 14,048,046		\$ 13,783,448		

YTD financial report 2011 | gwinnettcountry

	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
VEHICLE REPLACEMENT FUND (611)						
Estimated Net Assets January 1	\$ 21,443,985	\$ 21,443,985		\$ 21,443,985		
Revenues:						
Investment Income	\$ -	\$ -	\$ -	\$ 12,690	-	-
Total Revenues without Use of Net Assets	-	-	-	12,690	-	-
Use of Net Assets	21,000,000	21,000,000	21,000,000	-	0.00%	0.00%
TOTAL REVENUES	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 12,690	0.06%	0.06%
Appropriations:						
Transfer to Capital Vehicle	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%	100.00%
TOTAL APPROPRIATIONS	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	\$ 21,000,000	100.00%	100.00%
Estimated Net Assets December 31	\$ 443,985	\$ 443,985		\$ 456,675		

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	2011 Adopted Budget	Current Annual Budget as of 1/31/2011	Released Budget as of 1/31/2011	Actuals YTD as of 1/31/2011	% Actual to Released Total	% Actual to Annual Total
WORKERS' COMPENSATION FUND (604)						
Estimated Net Assets January 1	\$ 10,577,072	\$ 10,577,072		\$ 10,577,072		
Revenues:						
Charges for Services	\$ 2,851,706	\$ 2,851,706	\$ 2,851,706	\$ 237,641	8.33%	8.33%
Investment Income	18,627	18,627	18,627	2,004	10.76%	10.76%
Total Revenues without Use of Net Assets	2,870,333	2,870,333	2,870,333	239,645	8.35%	8.35%
Use of Net Assets	1,863,246	1,863,246	1,863,246	-	0.00%	0.00%
TOTAL REVENUES	\$ 4,733,579	\$ 4,733,579	\$ 4,733,579	\$ 239,645	5.06%	5.06%
Appropriations:						
Human Resources	\$ 4,733,579	\$ 4,733,579	\$ 1,183,394	\$ 68,585	5.80%	1.45%
TOTAL APPROPRIATIONS	\$ 4,733,579	\$ 4,733,579	\$ 1,183,394	\$ 68,585	5.80%	1.45%
Estimated Net Assets December 31	\$ 8,713,826	\$ 8,713,826		\$ 10,748,132		

General Fund Budget Transfer Schedule

Departmental /Non-department Transfers	2011 Adopted Budget - Jan	2011 Current Annual Budget - Jan	Difference (Amount Transferred)	Description
From:				
Inmate Medical Reserve	\$ 2,500,000	\$ 2,403,439	\$ (3,928)	Transferred to Correction
			(92,633)	Transferred to Sheriff
<i>Subtotal</i>			(96,561)	
Indigent Defense Reserve	5,980,541	5,386,741	(4,400)	Transferred to Probate Court
			(511,100)	Transferred to Judiciary
			(5,100)	Transferred to Recorder's Court
			(73,200)	Transferred to Juvenile
<i>Subtotal</i>			(593,800)	
Court Reporters Reserve	1,904,696	1,793,496	(12,200)	Transferred to Juvenile Court
			(97,500)	Transferred to Judiciary
			(1,500)	Transferred to Solicitor General
<i>Subtotal</i>			(111,200)	
Court Interpreters Reserve	557,537	532,237	(4,000)	Transferred to Juvenile
			(3,900)	Transferred to Recorder's Court
			(17,400)	Transferred to Judiciary
<i>Subtotal</i>			(25,300)	
Total Non-Departmental Transfers			\$ (826,861)	
To:				
Corrections	\$ 12,616,564	\$ 12,620,492	\$ 3,928	Transferred from Inmate Medical Reserve
Juvenile Court	4,958,431	5,047,831	4,000	Transferred from Court Interpreters Reserve
			12,200	Transferred from Court Reporters Reserve
			73,200	Transferred from Indigent Defense
<i>Subtotal</i>			89,400	
Sheriff	66,696,547	66,789,180	92,633	Transferred from Inmate Medical Reserve
Judiciary	11,466,944	12,092,944	17,400	Transferred from Court Interpreters Reserve
			97,500	Transferred from Court Reporters Reserve
			511,100	Transferred from Indigent Defense
<i>Subtotal</i>			626,000	
Recorder's Court	1,176,754	1,185,754	3,900	Transferred from Court Interpreters Reserve
			5,100	Transferred from Indigent Defense
<i>Subtotal</i>			9,000	
Probate Court	1,586,912	1,591,312	4,400	Transferred from Indigent Defense
Solicitor General	3,787,718	3,789,218	1,500	Transferred from Court Reporters Reserve
Total Transfers From Non-Departmental Reserves			\$ 826,861	

Approved Budget Allocation Exceptions Schedule

Fund	Fund Name	Department	Release Amount	Approval Date
602	Risk Management Fund	Financial Services	1,838,350	1/25/2011
055	Stadium Fund	Financial Services	547,687	1/28/2011
950	02 GO Bond Fund	Financial Services	6,581,654	1/28/2011
951	03 GO Bond Fund	Financial Services	2,948,522	1/28/2011

INTER-FUND TRANSFERS - ALL FUNDS

TRANSFER FROM - BUDGET

TRANSFER TO	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	E-911 (095)	Police Special Investigations (070)	Tourism Sustainability (051)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund	-	-	-	-	-	-	-	-	-	\$ 90,000	-	-	\$ 90,000
Tourism	-	-	-	-	-	-	4,834,167	-	-	-	-	-	4,834,167
Capital Project	16,725,886	2,500,000	-	-	23,226	840,983	-	-	-	-	120,000	-	20,210,095
Transit	2,989,406	-	-	-	-	-	-	-	-	-	-	-	2,989,406
Capital Vehicle	3,813,667	82,330	5,734	32,500	-	-	-	-	-	-	26,404	21,000,000	24,960,635
Grant Funds	102,484	-	-	-	-	-	-	-	-	-	-	-	102,484
Renewal & Extension	-	-	-	-	-	-	-	43,788	18,291,549	63,476,000	-	-	81,811,337
	\$ 23,631,443	\$ 2,582,330	\$ 5,734	\$ 32,500	\$ 23,226	\$ 840,983	\$ 4,834,167	\$ 43,788	\$ 18,291,549	\$ 63,566,000	\$ 146,404	\$ 21,000,000	\$ 134,998,124

TRANSFER FROM - ACTUALS

TRANSFER TO	General (001)	Recreation (105)	Crime Victims Assistance (075)	District Attorney Special Operations (080)	E-911 (095)	Police Special Investigations (070)	Tourism Sustainability (051)	Airport Operating (520)	Stormwater Operating (590)	Water & Sewer (501)	Fleet Management (610)	Vehicle Replacement (611)	Total
General Fund (001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ 7,500
Tourism (050)	-	-	-	-	-	-	402,847	-	-	-	-	-	402,847
Capital Projects Fund (300 - 304)	1,393,824	208,333	-	-	1,936	38,037	-	-	-	-	5,000	-	1,647,129
Capital Veh/Fleet Equipment (305)	317,806	6,861	478	2,708	-	-	-	-	-	-	2,200	21,000,000	21,330,053
2005 SPLOST (317)	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000
W&S Renewal & Extension (504)	-	-	-	-	-	-	-	-	-	5,289,667	-	-	5,289,667
Airport Renewal & Extension (523)	-	-	-	-	-	-	-	3,649	-	-	-	-	3,649
Local Transit Operating (515)	249,117	-	-	-	-	-	-	-	-	-	-	-	249,117
Water & Sewer Renewal & Extension(591)	-	-	-	-	-	-	-	-	1,524,296	-	-	-	1,524,296
	\$ 1,960,747	\$ 215,194	\$ 478	\$ 2,708	\$ 1,936	\$ 58,037	\$ 402,847	\$ 3,649	\$ 1,524,296	\$ 5,297,167	\$ 7,200	\$ 21,000,000	\$ 30,474,258