



**Gwinnett**  
Financial Services

MONTHLY  
FINANCIAL  
STATUS  
REPORT

FOR THE PERIOD ENDED  
APRIL 30, 2019  
(UNAUDITED)

**GWINNETT COUNTY**  
GEORGIA

[www.gwinnettcounty.com](http://www.gwinnettcounty.com)



## MEMORANDUM

**TO:** Charlotte Nash, Chairman  
District Commissioners  
Glenn Stephens, County Administrator  
Phil Hoskins, Deputy County Administrator

**FROM:** Maria Woods  
CFO/Director of Financial Services

**DATE:** May 23, 2019

**SUBJECT:** Monthly Financial Report for the Period Ended April 30, 2019

This report, which includes unaudited information for the fiscal year through April 2019, is prepared by the Department of Financial Services as a summary of revenues and expenditures for all County operating funds. The primary purpose of this monthly report is to provide timely information regarding year-to-date financial performance.

This report includes:

Executive Summary	Page 2
Financial Summaries by Fund	Page 11
Budget Adjustments by Fund Schedule	Page 54
2018 E-911 Reimbursement Reconciliation Report & 2019 Payments	Page 64

## EXECUTIVE SUMMARY

This report begins with a discussion of notable events that occurred in April and early May including: 1) annual E-911 payments to cities; 2) the completion of the actuarial reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans; and 3) the continuation of fiscal year 2020 budget preparation.

Separate discussions for the General Fund, Service District Funds, and Water and Sewer Operating Funds are provided on pages 3 – 9, followed by a summary of recurring monthly financial trends. This report continues with financial summaries for each of Gwinnett County's operating funds, a budget adjustments schedule for both revenues and appropriations, and a summary of 2018 and 2019 payments to cities for E-911 expenses.

### **Annual E-911 Payments to Cities**

Payments to cities providing E-911 dispatch services were made in April in the amount of \$3,999,440. This is shown as a non-departmental expenditure in the financial summary for the E-911 Fund on page 31. Additional details of these payments and the 2018 reconciliation are included on page 64.

### **Actuarial Reports on the Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans**

The County's actuarial firm, Cavanaugh McDonald Consulting, LLC, recently completed reports on the County's Defined Benefit Pension and Other Post-Employment Benefit (OPEB) Plans. As of January 1, 2019, the Defined Benefit Pension Plan is funded at 72.32 percent, and the County's OPEB Plan is funded at 59.39 percent. The County's continued efforts to fund long-term liabilities like the Pension and OPEB Plans, while also balancing the budget in the current fiscal year, demonstrates a commitment to prudent financial planning now and in the future.

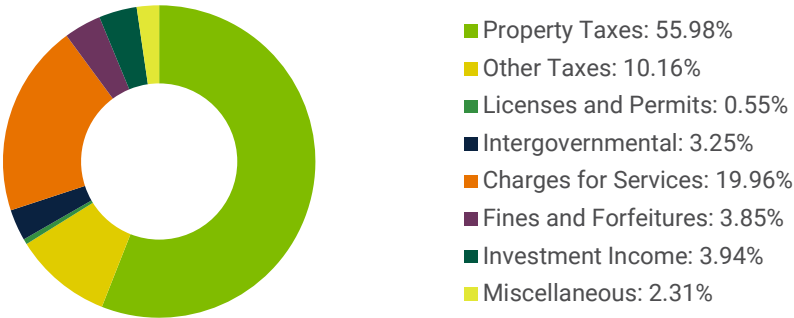
### **2020 Budget Preparation**

As part of the fiscal year 2020 budget process, departments have submitted their technology and capital budget requests. An official budget kickoff was held on May 22, and capital review team meetings will be held in June.

# GENERAL FUND (PAGE 11)

The General Fund accounts for all County revenues and expenditures that are not restricted to, or accounted for, in other funds. The County’s General Fund supports services that benefit stakeholders, businesses, and residents countywide, such as sheriff, jail, courts, correctional facility, tax commissioner, health and human services, transportation, and elections.

GENERAL FUND  
2019 YTD REVENUES BY CATEGORY



*Contributions and Donations and Other Financing Sources are too small to appear in the chart.*

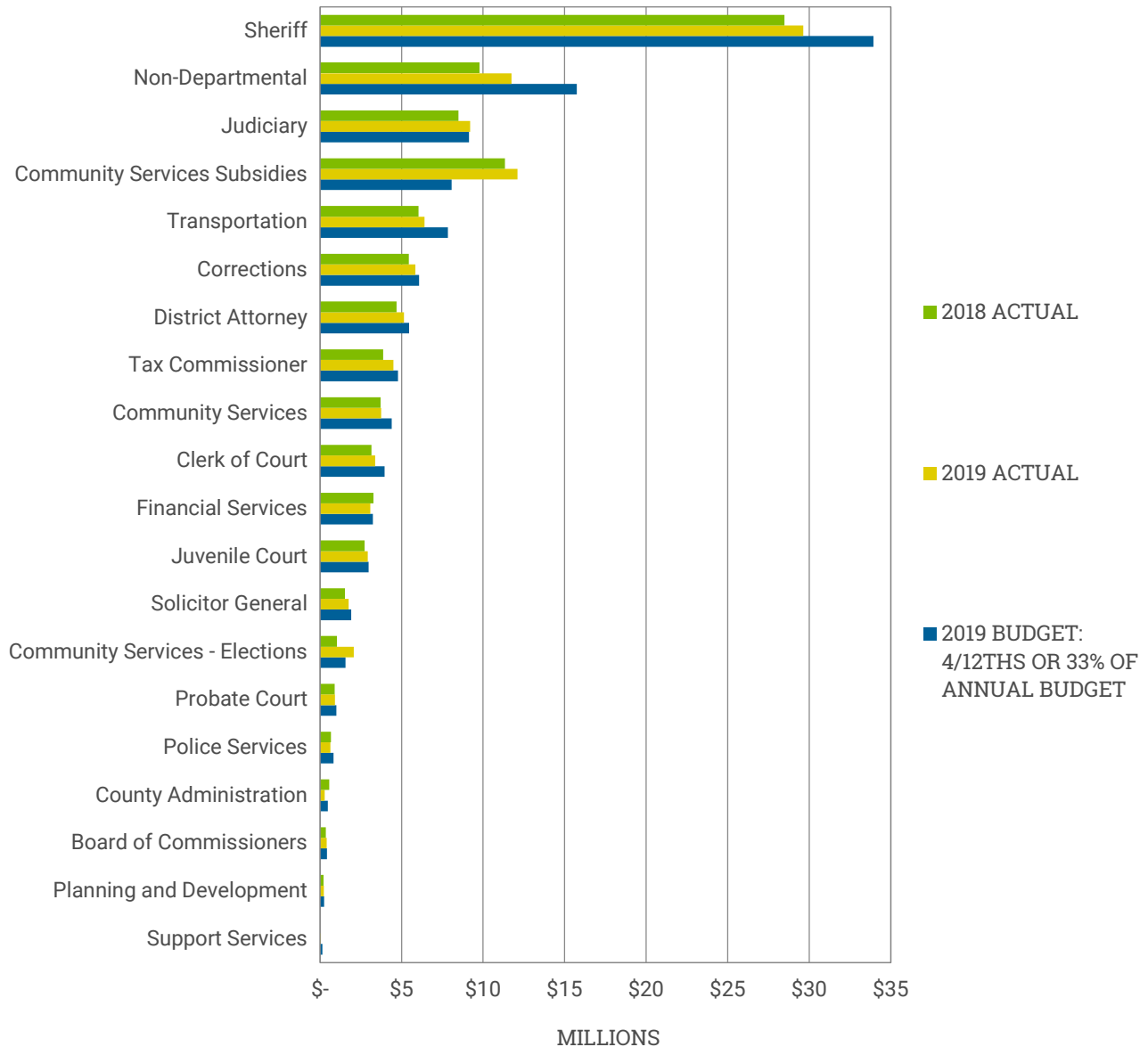
Current year motor vehicle taxes and prior year property taxes make up approximately 56 percent of year-to-date revenues in the General Fund. Total property taxes actually make up nearly 74 percent of the fund’s budgeted revenues, so the property tax percentage will increase when current year property taxes are collected later in the year.

Licenses and permits revenues increased \$37,900, or 38.7 percent, from this same time last year due to an increase in utility right-of-way permits as telecommunications providers continue installing new mini cell towers, a trend which began in late 2018. Telecommunications providers must purchase utility right-of-way permits for access to the County’s right-of-way.

Charges for services revenues are down \$444,600, or 8.3 percent, compared to this same time last year. This is primarily due to decreases in Clerk of Court filing fees and decreases in court diversion program revenues.

Miscellaneous revenues in the General Fund are up approximately \$171,900 compared to this same time last year and are currently exceeding budgeted revenue expectations based on the percentage of the fiscal year that has lapsed. The increase is primarily attributable to an increase in commissions collected from inmate phone equipment at the Detention Center due to a contract revision which allows the Sheriff’s Office to receive a larger portion of the commissions, as well as an increase in overtime reimbursements from the Department of Community Services to the Sheriff’s Office for security provided during elections.

**GENERAL FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
APRIL 2018-2019 YTD EXPENDITURES**



Expenditures for the Homelessness Initiative, which are part of non-departmental expenditures in the General Fund, are currently at 95 percent of budget. A \$950,000 payment was made to the United Way in accordance with an agreement between the organization and Gwinnett County.

Judiciary expenditures are approximately \$728,700, or 8.6 percent, higher than this same time last year and are currently slightly over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to increases in personal services, indirect cost allocations, and indigent defense expenditures.

Community Services Subsidies are currently over budget based on the percentage of the fiscal year that has lapsed, which is primarily due to the timing of when subsidy payments and payments to other governments are made. Community Services subsidy payments are generally paid quarterly. As of the

date of this report, two quarterly subsidy payments have been made to Community Services subsidy recipients for 2019.

Tax Commissioner expenditures in the General Fund are approximately \$635,400, or 16.5 percent, higher than this same time last year. This is primarily because annual expenditures for license and support agreements were recorded in January this year, whereas the majority of the expenditures were recorded in August last year. Increases in indirect costs, personal services, and professional services are also contributing to the year-over-year increase in expenditures.

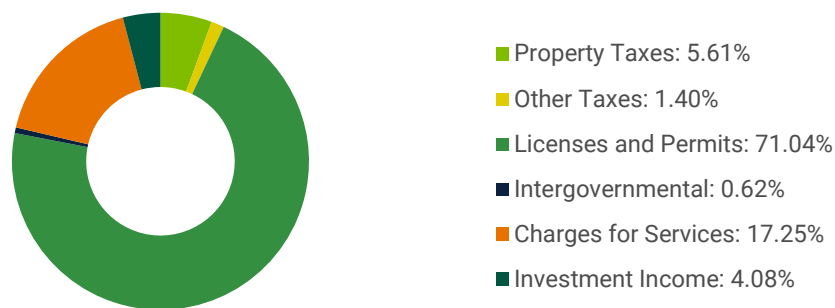
Community Services - Elections expenditures are up approximately \$1 million over this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to costs incurred early in the year related to the transit referendum. The increases are partially offset by a decrease in voting machine maintenance costs.

The General Fund budget includes \$1.2 million in contributions to the Airport Fund for capital improvements at Briscoe Field.

## DEVELOPMENT & ENFORCEMENT SERVICES DISTRICT FUND (PAGE 14)

The Development and Enforcement Services District Fund accounts for the revenues and expenditures attributable to the Development and Enforcement Services District. This district includes all properties within unincorporated Gwinnett County. The County is responsible for providing short-term planning and code enforcement services within this district.

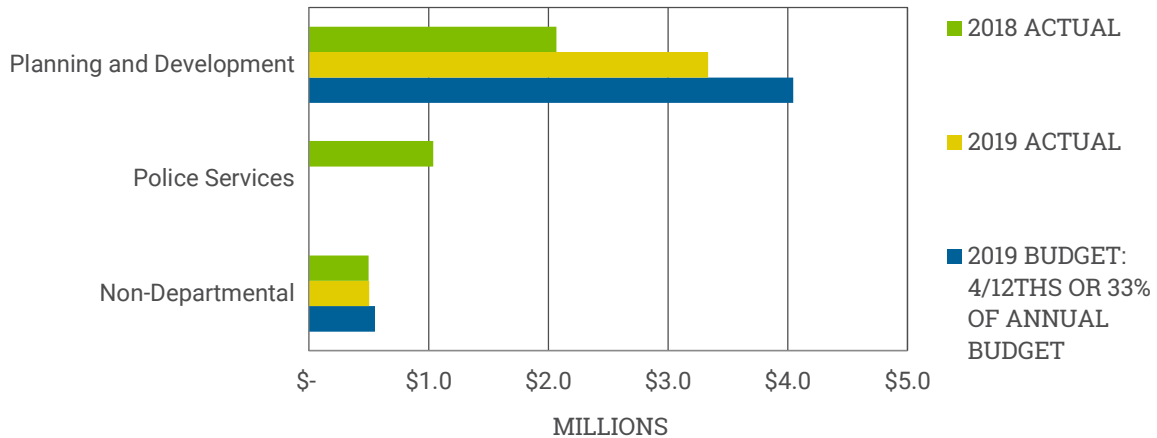
DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
2019 YTD REVENUES BY CATEGORY



Although current year-to-date revenues collected are primarily from licenses and permits, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 52 percent of the fund's annual budget.

Licenses and permits revenues in the Development and Enforcement Services District Fund are coming in approximately \$219,500, or 14.9 percent, lower than this same time last year due to a reduction in the number of building permits issued.

**DEVELOPMENT AND ENFORCEMENT SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
APRIL 2018-2019 YTD EXPENDITURES**

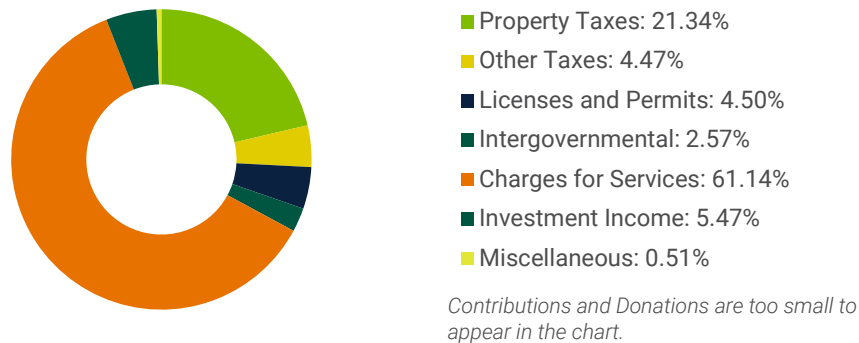


In April, the Code Enforcement Division was moved from Police Services to Planning and Development. As a result, Code Enforcement’s budget of \$3.3 million and year-to-date expenditures of \$1.04 million were transferred from Police Services to Planning and Development.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND (PAGE 15)**

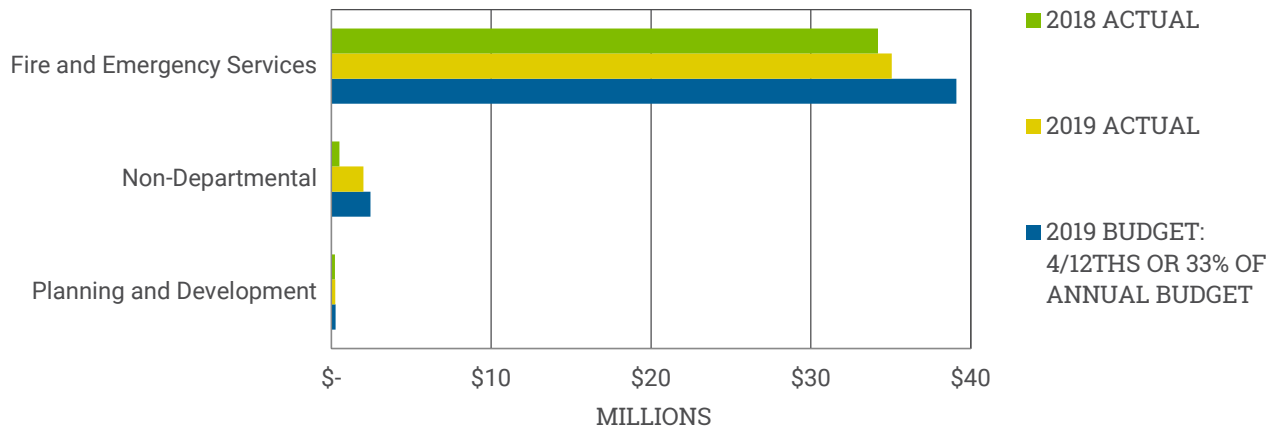
The Fire and Emergency Medical Services District Fund accounts for the revenues and expenditures attributable to the Fire and Emergency Medical Services District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses continue to receive County-provided emergency medical services.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
2019 YTD REVENUES BY CATEGORY**



Although current year-to-date revenues collected are primarily from charges for services, as shown in the chart above, the main revenue source will shift to property taxes later in the year when they are collected. Property taxes represent approximately 79 percent of the fund’s annual budget.

**FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
APRIL 2018-2019 YTD EXPENDITURES**

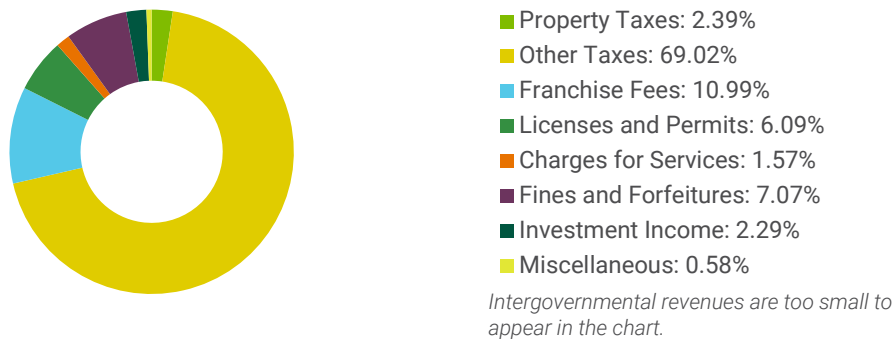


As shown in the chart above, non-departmental expenditures in the Fire and Emergency Medical Services District Fund are up approximately \$1.5 million over this same time last year due to an increase in the contribution to capital for future capital needs.

**POLICE SERVICES DISTRICT FUND (PAGE 17)**

The Police Services District Fund accounts for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

**POLICE SERVICES DISTRICT FUND  
2019 YTD REVENUES BY CATEGORY**



*The other taxes category in the chart above includes occupation taxes and excise taxes on beer, wine, distilled spirits, and mixed drinks.*

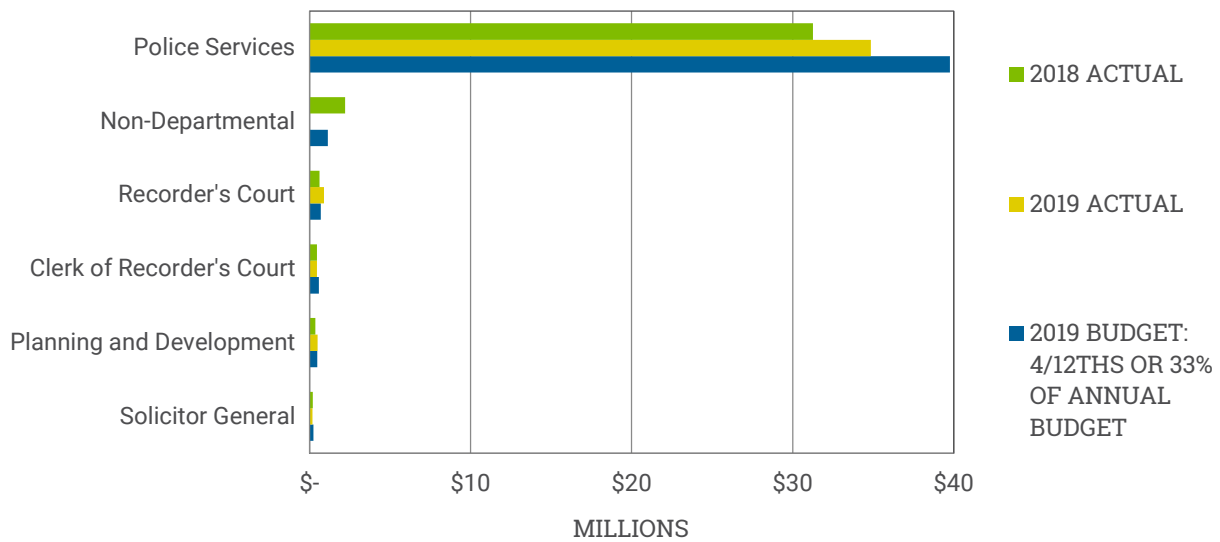
Although current year-to-date revenues collected are primarily from other taxes, as shown in the chart above, the main revenue sources will shift to property taxes and insurance premium taxes later in the year when they are collected. Property taxes and insurance premium taxes represent approximately 54 percent of the fund’s annual budget.



Charges for services revenues in the Police Services District Fund decreased approximately \$87,800, or 19.5 percent, from this same time last year, primarily due to decreases in false alarm fees and court diversion program revenues.

Fines and forfeitures in the Police Services District Fund are down approximately \$446,100, or 21.4 percent, from this same time last year, primarily due to decreases in Recorder’s Court fines and school bus camera citations. In addition to a decline in the overall number of school bus camera citations issued, school bus citation fees were reduced by House Bill 978, which became effective July 1, 2018.

**POLICE SERVICES DISTRICT FUND  
BUDGET VS. ACTUAL BY DEPARTMENT  
APRIL 2018-2019 YTD EXPENDITURES**



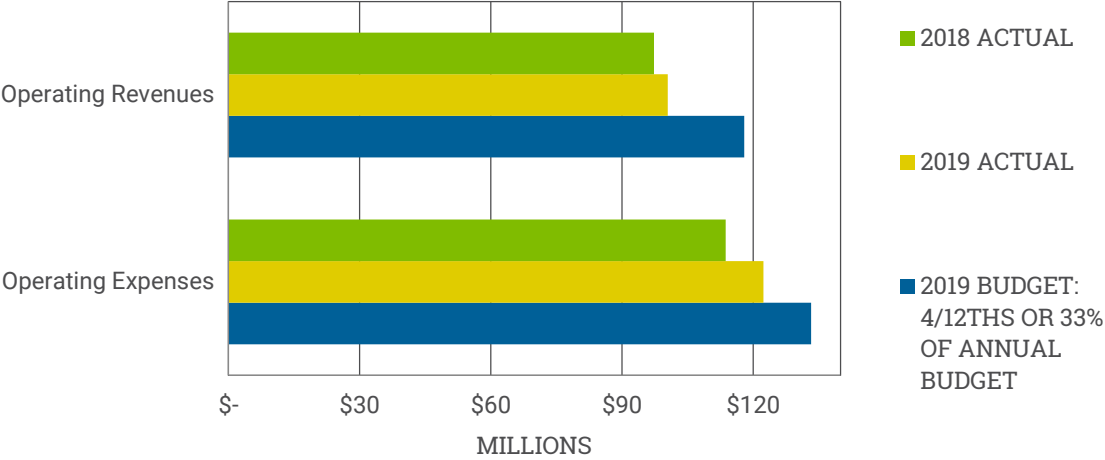
As shown in the chart above, Recorder’s Court expenditures in the Police Services District Fund are higher than this same time last year and are currently over budget based on the percentage of the fiscal year that has lapsed. This is primarily due to a retirement payout. Staff will continue to monitor these expenditures to determine if a budget adjustment is necessary.

Non-departmental expenditures in the Police Services District Fund reflect \$0 expended to date for this fiscal year. In 2018, \$1.6 million in payments to cities had been made through April. The payments were a result of a negotiated Service Delivery Strategy agreement reached between Gwinnett County and its cities in early 2012.

# WATER & SEWER OPERATING FUND (PAGE 47)

The Water and Sewer Operating Fund supports the operation, maintenance, and capital improvement of the water and sewer system.

**WATER AND SEWER OPERATING FUND  
APRIL 2018-2019 YTD REVENUES AND EXPENSES**



Year-to-date Water and Sewer Operating Fund revenues are approximately \$3.1 million, or 3.2 percent, higher than this time last year. This is primarily attributable to increases in water and sewer retail revenues and system development charges, as well as an increase in water and sewer rates effective January 1, 2019. As of the end of April, year-to-date water consumption is up approximately 0.8 percent over last year.

Although year-to-date revenues are coming in higher than this same time last year, they are approximately \$17.5 million, or 14.8 percent, under budget based on the percentage of the fiscal year that has lapsed. This is primarily because a large portion of the revenue received in January was for services provided in December, and was therefore recorded in 2018. This will cause revenues to appear understated when compared to budget until year end. Lower than expected water and sewer retail revenues are also contributing to revenues coming in under budget. Despite being higher than last year (per the previous paragraph), these revenues are coming in lower than budgeted expectations.

Year-to-date Water and Sewer Operating Fund expenses are approximately \$8.7 million, or 7.6 percent, higher than this same time last year. The year-over-year increase in operating expenses is primarily attributable to an increase in the transfer to the Renewal and Extension capital fund for future capital needs.

Although year-to-date expenses are higher than this time last year, they are approximately \$10.9 million, or 8.2 percent, under budget based on the percentage of the fiscal year that has lapsed. The variance is primarily attributable to conservative budgeting, fluctuations in variable costs such as chemicals and utilities, and lower than expected expenses related to professional services and contracted repair and maintenance services.

## RECURRING MONTHLY FINANCIAL TRENDS

Charges for services revenues in the E-911 Fund are up approximately \$351,300, or 5.1 percent, compared to this same time last year, primarily due to increases in Voice over Internet Protocol (VoIP) fees and prepaid wireless phone revenues. Due to a new law that went into effect January 1, 2019, prepaid wireless phone revenues are being collected monthly instead of annually. The first monthly payment for prepaid wireless phones for 2019 was received in March, whereas last year an annual payment was received in September. In addition, a prepaid wireless phone rate increase went into effect January 1, 2019 and is expected to increase total prepaid wireless revenues for the year. The year-over-year increases in VoIP fees and prepaid wireless revenues are partially offset by a decrease in other wireless revenues.

Tax revenues in the Tourism Fund are up approximately \$529,300, or 21.3 percent, over this same time last year, primarily due to an increase in the hotel/motel tax rate. In May 2018, the Gwinnett County Board of Commissioners amended the Hotel/Motel Occupancy Tax Ordinance to increase the rate from 7 to 8 percent effective August 1, 2018. The increase allows the County to expand efforts towards the promotion, attraction, and development of tourism within Gwinnett County.

Law Department expenses in the Administrative Support Fund are approximately \$168,100, or 22.5 percent, higher than this same time last year and are currently exceeding budget based on the percentage of the fiscal year that has lapsed. Staff will continue to monitor this fund throughout the year to determine if a budget adjustment is necessary.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 159,244,620	\$ 159,244,620	\$ 159,244,620			
Revenues:						
Taxes	\$ 254,281,085	\$ 254,281,085	\$ 16,225,440	6.38%	\$ 15,397,584	6.25%
Licenses and Permits	363,300	363,300	135,728	37.36%	97,856	26.94%
Intergovernmental	3,789,369	3,789,369	796,899	21.03%	934,568	26.07%
Charges for Services	28,434,324	28,434,324	4,895,729	17.22%	5,340,289	19.54%
Fines and Forfeitures	3,669,246	3,669,246	945,362	25.76%	887,341	20.62%
Investment Income	1,728,271	1,728,271	966,093	55.90%	669,827	77.31%
Contributions and Donations	94,714	102,714	28,450	27.70%	11,505	18.32%
Miscellaneous	1,315,499	1,315,499	566,531	43.07%	394,626	40.82%
Other Financing Sources	165,000	165,000	69,662	42.22%	56,740	34.39%
Revenues without Use of Fund Balance	293,840,808	293,848,808	24,629,894	8.38%	23,790,336	8.38%
Use of Fund Balance	42,187,652	42,519,908	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 336,028,460</b>	<b>\$ 336,368,716</b>	<b>\$ 24,629,894</b>	<b>7.32%</b>	<b>\$ 23,790,336</b>	<b>7.44%</b>
Appropriations:						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ 396,443	30.83%	\$ 350,737	27.16%
County Administration	1,402,004	1,402,004	276,017	19.69%	571,227	24.79%
Financial Services	9,758,355	9,741,253	3,085,999	31.68%	3,280,748	31.62%
Tax Commissioner	14,331,834	14,331,834	4,496,584	31.37%	3,861,227	29.19%
Transportation	23,620,795	23,528,097	6,397,634	27.19%	6,040,182	28.42%
Planning and Development	735,029	735,029	232,518	31.63%	207,324	29.68%
Police Services	2,487,011	2,487,011	636,336	25.59%	666,868	30.04%
Corrections	18,337,006	18,223,403	5,841,612	32.06%	5,438,344	31.02%
Community Services	13,235,548	13,185,553	3,738,859	28.36%	3,706,746	30.46%
Community Services Subsidies:						
Atlanta Regional Commission	1,095,395	1,095,395	752,828	68.73%	492,700	49.48%
Board of Health	1,574,641	1,574,641	787,321	50.00%	782,196	50.00%
Coalition for Health & Human Services	235,088	235,088	117,544	50.00%	117,544	50.00%
Dept of Family & Children's Services	660,638	660,638	330,319	50.00%	330,319	50.00%
Forestry	8,698	8,698	7,358	84.59%	8,698	100.00%
Gwinnett Sexual Assault Center	200,000	200,000	100,000	50.00%	87,500	50.00%
Indigent Medical	225,000	225,000	112,500	50.00%	112,500	50.00%
Library In-House Services	790,714	790,714	192,239	24.31%	178,191	23.45%
Library Subsidy	18,610,929	18,610,929	9,305,465	50.00%	8,850,400	50.00%
Mental Health	793,341	793,341	396,671	50.00%	384,149	50.00%
Total Community Services Subsidies	24,194,444	24,194,444	12,102,245	50.02%	11,344,197	49.12%
Community Services - Elections	4,687,116	4,687,116	2,073,878	44.25%	1,041,769	13.24%
Juvenile Court	8,416,428	8,933,601	2,921,239	32.70%	2,732,951	32.07%
Sheriff	101,188,350	101,810,850	29,641,706	29.11%	28,473,774	31.27%

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## General Fund (001)

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

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Clerk of Court	11,855,443	11,855,443	3,383,139	28.54%	3,157,212	29.70%
Judiciary	25,078,373	27,428,373	9,209,244	33.58%	8,480,553	35.13%
Probate Court	2,941,278	3,025,778	911,776	30.13%	901,931	31.00%
District Attorney	16,386,417	16,386,417	5,150,916	31.43%	4,687,792	30.68%
Solicitor General	5,716,167	5,716,667	1,751,770	30.64%	1,519,417	27.87%
Support Services	113,022	161,812	46,380	28.66%	-	-
Non-Departmental:						
Bicentennial Celebration	-	-	-	-	82,642	16.53%
Contingency	1,200,000	1,200,000	-	0.00%	-	0.00%
Contribution to Airport	625,000	1,246,295	415,432	33.33%	-	0.00%
Contribution to Capital	13,332,239	13,332,239	4,444,080	33.33%	4,994,864	33.33%
Contribution to Local Transit	13,087,000	13,087,000	4,362,333	33.33%	3,155,846	33.33%
Grant Match	200,000	200,000	-	0.00%	-	0.00%
Gwinnett Hospital Authority	1,000,000	1,000,000	1,000,000	100.00%	1,000,000	100.00%
Homelessness Initiative	1,000,000	1,000,000	950,881	95.09%	-	0.00%
Medical Examiner	1,321,634	1,321,634	436,437	33.02%	432,725	32.75%
Motor Vehicle Contribution	5,006,064	5,006,064	-	0.00%	-	0.00%
Partnership Gwinnett	500,000	500,000	-	0.00%	-	0.00%
Pauper Burial	200,000	200,000	33,452	16.73%	28,495	13.90%
Reserves - Compensation	450,000	450,000	-	0.00%	-	0.00%
Reserves - Court Interpreters	840,000	494,500	-	0.00%	-	0.00%
Reserves - Court Reporters	300,000	198,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	105,000	105,000	-	0.00%	-	0.00%
Reserves - Indigent Defense	5,250,000	2,746,000	-	0.00%	-	0.00%
Reserves - Inmate Housing	100,000	100,000	-	0.00%	-	0.00%
Reserves - Judicial	200,000	200,000	-	0.00%	-	0.00%
Reserves - Pension	200,000	200,000	-	0.00%	-	0.00%
Reserves - Prisoner Medical	1,750,000	1,108,827	-	0.00%	-	0.00%
800 MHZ Maintenance	2,594,881	2,594,881	35,018	1.35%	29,635	1.16%
Other Governmental Agencies	510,000	510,000	24,906	4.88%	26,009	5.18%
Other Miscellaneous	447,500	447,500	39,274	8.78%	13,407	6.69%
Total Non-Departmental	50,219,318	47,247,940	11,741,813	24.85%	9,763,623	19.59%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 336,028,460</b>	<b>\$ 336,368,716</b>	<b>\$ 104,036,108</b>	<b>30.93%</b>	<b>\$ 96,226,622</b>	<b>30.08%</b>

Projected Fund Balance December 31

**\$ 117,056,968**    **\$ 116,724,712**

Fund Balance as of Report Date

**\$ 79,838,406**

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## 2003 G.O. Bond Debt Service Fund (951)

The 2003 General Obligation Bond Debt Service 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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 12,527,411	\$ 12,527,411	\$ 12,527,411			
Revenues:						
Taxes	\$ 320,500	\$ 320,500	\$ 159,348	49.72%	\$ 161,595	33.83%
Investment Income	-	-	64,340	-	55,360	73.81%
Revenues without Use of Fund Balance	320,500	320,500	223,688	69.79%	216,955	39.25%
Use of Fund Balance	3,934,750	3,934,750	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 4,255,250</u>	<u>\$ 4,255,250</u>	<u>\$ 223,688</u>	5.26%	<u>\$ 216,955</u>	5.10%
Appropriations:						
Debt Service	\$ 4,255,250	\$ 4,255,250	\$ 4,254,300	99.98%	\$ 4,143,700	97.48%
TOTAL APPROPRIATIONS	<u>\$ 4,255,250</u>	<u>\$ 4,255,250</u>	<u>\$ 4,254,300</u>	99.98%	<u>\$ 4,143,700</u>	97.48%
Projected Fund Balance December 31	\$ 8,592,661	\$ 8,592,661				
Fund Balance as of Report Date			\$ 8,496,799			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Development & Enforcement District Fund (104)

The Development and Enforcement Services District Fund is used to account for the revenues and expenditures attributable to the Development and Enforcement Services District. Gwinnett County is responsible for providing short-term planning and code enforcement services within this district. This District includes all properties within unincorporated Gwinnett County.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 10,802,303	\$ 10,802,303	\$ 10,802,302			
Revenues:						
Taxes	\$ 7,347,080	\$ 7,347,080	\$ 123,928	1.69%	\$ 141,600	2.05%
Licenses and Permits	3,951,600	3,951,600	1,256,323	31.79%	1,475,802	36.40%
Intergovernmental	51,710	51,710	10,906	21.09%	12,760	28.59%
Charges for Services	415,755	415,755	305,069	73.38%	234,855	45.18%
Investment Income	163,000	163,000	72,227	44.31%	60,020	92.34%
Miscellaneous	-	-	-	-	2,857	-
Other Financing Sources	349,260	349,260	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	12,278,405	12,278,405	1,768,453	14.40%	1,927,894	15.75%
Use of Fund Balance	1,602,967	1,510,283	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,881,372</b>	<b>\$ 13,788,688</b>	<b>\$ 1,768,453</b>	<b>12.83%</b>	<b>\$ 1,927,894</b>	<b>15.07%</b>
Appropriations:						
Planning and Development	\$ 8,876,588	\$ 12,135,620	\$ 3,335,155	27.48%	\$ 2,066,649	26.05%
Police Services	3,351,716	-	-	-	1,037,737	32.31%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	7,000	7,000	-	0.00%	-	0.00%
Non-Departmental D&E	1,596,068	1,596,068	503,523	31.55%	500,000	31.54%
Total Non-Departmental	1,653,068	1,653,068	503,523	30.46%	500,000	30.44%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,881,372</b>	<b>\$ 13,788,688</b>	<b>\$ 3,838,678</b>	<b>27.84%</b>	<b>\$ 3,604,386</b>	<b>28.18%</b>
Projected Fund Balance December 31	\$ 9,199,336	\$ 9,292,020				
Fund Balance as of Report Date			\$ 8,732,077			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fire and EMS District Fund (102)

The Fire and Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Fire and Emergency Medical Service District. This district includes all properties within unincorporated Gwinnett County and all cities except Loganville. Gwinnett County is responsible for providing fire and emergency medical protection within this district. The City of Loganville operates its own fire department, but residents and businesses will continue to receive county-provided emergency medical services.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 57,781,169	\$ 57,781,169	\$ 57,781,169			
Revenues:						
Taxes	\$ 100,603,441	\$ 100,603,441	\$ 1,861,428	1.85%	\$ 1,828,810	1.95%
Licenses and Permits	855,000	855,000	324,271	37.93%	272,730	30.27%
Intergovernmental	678,572	678,572	185,374	27.32%	209,175	33.62%
Charges for Services	15,554,860	15,554,860	4,408,441	28.34%	4,207,879	27.17%
Investment Income	519,000	519,000	394,200	75.95%	228,118	126.73%
Contributions and Donations	-	-	1,785	-	25	-
Miscellaneous	2,000	2,000	36,584	1,829.20%	56,212	3,747.47%
Other Financing Sources	3,104,536	3,104,536	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	121,317,409	121,317,409	7,212,083	5.94%	6,802,949	5.83%
Use of Fund Balance	4,749,765	4,078,664	-	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>\$ 126,067,174</b>	<b>\$ 125,396,073</b>	<b>\$ 7,212,083</b>	<b>5.75%</b>	<b>\$ 6,802,949</b>	<b>5.83%</b>
Appropriations:						
Planning and Development	\$ 792,002	\$ 792,002	\$ 239,652	30.26%	\$ 228,803	29.41%
Fire and Emergency Services	117,960,492	117,289,391	35,051,297	29.88%	34,192,123	30.91%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	160,000	160,000	-	0.00%	-	0.00%
Non-Departmental Fire EMS Fund	6,954,680	6,954,680	2,011,560	28.92%	500,000	20.66%
Total Non-Departmental	7,314,680	7,314,680	2,011,560	27.50%	500,000	17.99%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 126,067,174</b>	<b>\$ 125,396,073</b>	<b>\$ 37,302,509</b>	<b>29.75%</b>	<b>\$ 34,920,926</b>	<b>29.91%</b>
Projected Fund Balance December 31	\$ 53,031,404	\$ 53,702,505				
Fund Balance as of Report Date			\$ 27,690,743			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Loganville EMS District Fund (103)

The Loganville Emergency Medical Services District Fund is used to account for the revenues and expenditures attributable to the Loganville Emergency Medical Services District. This district includes all properties within the portion of incorporated Loganville that lie within Gwinnett County. The County is responsible for providing emergency medical services within this district. The majority of expenditures are recorded in the fall based upon the certified property tax digest as outlined in the intergovernmental agreement with the City of Loganville.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 716,882	\$ 716,882	\$ 716,882			
Revenues:						
Investment Income	\$ 11,000	\$ 11,000	\$ 4,369	39.72%	\$ 2,177	48.38%
Revenues without Use of Fund Balance	11,000	11,000	4,369	39.72%	2,177	48.38%
Use of Fund Balance	32,875	32,875	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 43,875</b>	<b>\$ 43,875</b>	<b>\$ 4,369</b>	<b>9.96%</b>	<b>\$ 2,177</b>	<b>4.80%</b>
Appropriations:						
Loganville EMS	\$ 43,875	\$ 43,875	\$ 1,650	3.76%	\$ 2,074	4.58%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 43,875</b>	<b>\$ 43,875</b>	<b>\$ 1,650</b>	<b>3.76%</b>	<b>\$ 2,074</b>	<b>4.58%</b>
Projected Fund Balance December 31	\$ 684,007	\$ 684,007				
Fund Balance as of Report Date			\$ 719,601			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Services District Fund (106)

The Police Services District Fund is used to account for the revenues and expenditures attributable to the Police Services District. This district includes all properties within unincorporated Gwinnett County and cities that do not operate their own police departments (Berkeley Lake, Buford, Grayson, Dacula, Peachtree Corners, Rest Haven, and Sugar Hill). Gwinnett County is responsible for providing police protection within this district.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 69,163,459	\$ 69,163,459	\$ 69,163,459			
Revenues:						
Taxes	\$ 67,052,043	\$ 67,052,043	\$ 19,063,767	28.43%	\$ 18,490,289	29.63%
Insurance Premium Taxes	30,291,123	30,291,123	-	0.00%	-	0.00%
Licenses and Permits	4,125,000	4,125,000	1,409,121	34.16%	1,388,735	33.99%
Intergovernmental	286,382	286,382	61,049	21.32%	67,748	26.54%
Charges for Services	1,083,577	1,083,577	362,142	33.42%	449,904	57.30%
Fines and Forfeitures	7,899,723	7,899,723	1,636,185	20.71%	2,082,300	25.63%
Investment Income	920,000	920,000	529,881	57.60%	340,639	97.33%
Miscellaneous	318,668	318,668	135,376	42.48%	153,226	40.11%
Other Financing Sources	1,552,268	1,552,268	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	113,528,784	113,528,784	23,197,521	20.43%	22,972,841	20.96%
Use of Fund Balance	15,823,764	15,089,608	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 129,352,548</b>	<b>\$ 128,618,392</b>	<b>\$ 23,197,521</b>	<b>18.04%</b>	<b>\$ 22,972,841</b>	<b>19.72%</b>
Appropriations:						
Planning and Development	\$ 1,439,938	\$ 1,439,938	\$ 499,475	34.69%	\$ 365,906	34.50%
Police Services	119,904,576	119,295,420	34,856,510	29.22%	31,257,648	29.52%
Recorder's Court	2,057,036	2,110,036	885,903	41.99%	615,256	32.16%
Solicitor General	696,760	696,760	177,577	25.49%	198,872	26.93%
Clerk of Recorder's Court	1,702,352	1,702,352	462,301	27.16%	458,354	26.15%
Non-Departmental:						
Reserves - Compensation	200,000	200,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	248,000	248,000	-	0.00%	-	0.00%
Other Governmental Agencies	120,636	120,636	-	0.00%	120,636	100.00%
Non-Departmental Police	2,983,250	2,805,250	-	0.00%	2,088,323	45.62%
Total Non-Departmental	3,551,886	3,373,886	-	0.00%	2,208,959	42.93%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 129,352,548</b>	<b>\$ 128,618,392</b>	<b>\$ 36,881,766</b>	<b>28.68%</b>	<b>\$ 35,104,995</b>	<b>30.13%</b>
Projected Fund Balance December 31	\$ 53,339,695	\$ 54,073,851				
Fund Balance as of Report Date			\$ 55,479,214			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Recreation Fund (105)

The Recreation 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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 21,247,814	\$ 21,247,814	\$ 21,247,814			
Revenues:						
Taxes	\$ 31,052,806	\$ 31,052,806	\$ 1,080,002	3.48%	\$ 1,039,356	3.47%
Intergovernmental	202,469	202,469	44,183	21.82%	47,734	25.71%
Charges for Services	4,894,639	4,894,639	1,332,027	27.21%	1,218,805	25.19%
Investment Income	219,000	219,000	132,699	60.59%	96,897	129.20%
Contributions and Donations	15,300	15,300	188	1.23%	17	0.04%
Miscellaneous	2,543,893	2,546,393	846,811	33.26%	837,082	31.92%
Other Financing Sources	26,930	26,930	-	0.00%	-	0.00%
Revenues without Use of Fund Balance	38,955,037	38,957,537	3,435,910	8.82%	3,239,891	8.59%
Use of Fund Balance	5,765,469	5,658,106	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 44,720,506</b>	<b>\$ 44,615,643</b>	<b>\$ 3,435,910</b>	<b>7.70%</b>	<b>\$ 3,239,891</b>	<b>8.13%</b>
Appropriations:						
Community Services	\$ 42,497,783	\$ 42,392,920	\$ 11,183,493	26.38%	\$ 10,367,257	27.25%
Support Services	185,490	185,490	40,321	21.74%	60,654	31.64%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	15,000	15,000	-	0.00%	-	0.00%
Non-Departmental Recreation Fund	1,972,233	1,972,233	652,411	33.08%	512,591	33.01%
Total Non-Departmental	2,037,233	2,037,233	652,411	32.02%	512,591	31.68%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 44,720,506</b>	<b>\$ 44,615,643</b>	<b>\$ 11,876,225</b>	<b>26.62%</b>	<b>\$ 10,940,502</b>	<b>27.45%</b>
Projected Fund Balance December 31	\$ 15,482,345	\$ 15,589,708				
Fund Balance as of Report Date			\$ 12,807,499			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Gwinnett Place TAD Fund (165)

The Gwinnett Place TAD Fund is used to account for positive tax increment revenues attributable to the Gwinnett Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Gwinnett Place Redevelopment Plan. This district includes properties in the Gwinnett Place Community Improvement District which is located in the Gwinnett Place Redevelopment Area at the intersection of I-85 and Pleasant Hill Road in Duluth.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 887,943	\$ 887,943	\$ 887,943			
Revenues:						
Taxes	\$ -	\$ -	\$ 45,911	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,911</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 887,943	\$ 887,943				
Fund Balance as of Report Date			\$ 933,854			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Indian Trail TAD Fund (162)

The Indian Trail TAD Fund is used to account for positive tax increment revenues attributable to the Indian Trail Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Indian Trail Redevelopment Plan. The Indian Trail TAD is located in the Gateway85 Gwinnett Community Improvement District at the I-85 and Indian Trail-Lilburn Road interchange adjacent to the city of Norcross.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 1,436,846	\$ 1,436,846	\$ 1,436,846			
Revenues:						
Taxes	\$ -	\$ -	\$ 17,872	-	\$ 13,627	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,872</u>	-	<u>\$ 13,627</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 1,436,846	\$ 1,436,846				
Fund Balance as of Report Date			\$ 1,454,718			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Jimmy Carter Boulevard TAD Fund (161)

The Jimmy Carter Boulevard TAD Fund is used to account for positive tax increment revenues attributable to the Jimmy Carter Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Jimmy Carter Boulevard Redevelopment Plan. The Jimmy Carter Boulevard TAD is located in the Gateway85 Gwinnett Community Improvement District along the Jimmy Carter Boulevard corridor adjacent to the city of Norcross.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 4,424,843	\$ 4,424,843	\$ 4,424,843			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,673	-	\$ 27,012	-
Investment Income	-	-	32,102	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 37,775	-	\$ 27,012	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	-	\$ -	-
Projected Fund Balance December 31	\$ 4,424,843	\$ 4,424,843				
Fund Balance as of Report Date			\$ 4,462,618			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Lake Lucerne TAD Fund (164)

The Lake Lucerne TAD Fund is used to account for positive tax increment revenues attributable to the Lake Lucerne Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Lake Lucerne Redevelopment Plan. The Lake Lucerne TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Killian Hill Road.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 119,435	\$ 119,435	\$ 119,435			
Revenues:						
Taxes	\$ -	\$ -	\$ 5,728	-	\$ -	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,728</u>	-	<u>\$ -</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 119,435	\$ 119,435				
Fund Balance as of Report Date			\$ 125,163			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Park Place TAD Fund (163)

The Park Place TAD Fund is used to account for positive tax increment revenues attributable to the Park Place Tax Allocation District (TAD). These revenues are used to pay for redevelopment costs that provide substantial public benefit in accordance with the Park Place Redevelopment Plan. The Park Place TAD is located in the Evermore Community Improvement District at the intersection of Highway 78 (Stone Mountain Highway) and Rockbridge Road.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 477,380	\$ 477,380	\$ 477,380			
Revenues:						
Taxes	\$ -	\$ -	\$ 6,573	-	\$ 1,347	-
<b>TOTAL REVENUES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,573</u>	-	<u>\$ 1,347</u>	-
Appropriations:						
Planning and Development	\$ -	\$ -	\$ -	-	\$ -	-
<b>TOTAL APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>	-
Projected Fund Balance December 31	\$ 477,380	\$ 477,380				
Fund Balance as of Report Date			\$ 483,953			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Speed Hump Fund (003)

The Speed Hump 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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 1,237,727	\$ 1,237,727	\$ 1,237,727			
Revenues:						
Charges for Services	\$ 122,000	\$ 122,000	\$ 1,403	1.15%	\$ 1,347	1.11%
Investment Income	19,000	19,000	11,217	59.04%	3,282	46.89%
Revenues without Use of Fund Balance	141,000	141,000	12,620	8.95%	4,629	3.59%
Use of Fund Balance	19,222	281,222	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 12,620</u>	2.99%	<u>\$ 4,629</u>	2.86%
Appropriations:						
Transportation	\$ 160,222	\$ 422,222	\$ 128,003	30.32%	\$ 15,136	9.36%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 160,222</u>	<u>\$ 422,222</u>	<u>\$ 128,003</u>	30.32%	<u>\$ 15,136</u>	9.36%
Projected Fund Balance December 31	\$ 1,218,505	\$ 956,505				
Fund Balance as of Report Date			\$ 1,122,344			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Street Lighting Fund (002)

The Street Lighting Fund supports the County's street light program. Revenues are generated from properties benefiting from existing street lights for the purpose of utility payments. Charges for Services are collected as special assessment fees in the fourth quarter with property tax collections.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 2,256,435	\$ 2,256,435	\$ 2,256,435			
Revenues:						
Charges for Services	\$ 7,694,702	\$ 7,702,358	\$ 49,158	0.64%	\$ 66,946	0.90%
Investment Income	9,000	9,000	16,528	183.64%	11,834	316.42%
Miscellaneous	-	-	2,232	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 7,703,702</b>	<b>\$ 7,711,358</b>	<b>\$ 67,918</b>	<b>0.88%</b>	<b>\$ 78,780</b>	<b>1.04%</b>
Appropriations:						
Transportation	\$ 7,553,875	\$ 7,561,531	\$ 1,940,453	25.66%	\$ 1,847,319	24.45%
Appropriations without Contribution to Fund Balance	7,553,875	7,561,531	1,940,453	25.66%	1,847,319	24.45%
Contribution to Fund Balance	149,827	149,827	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,703,702</b>	<b>\$ 7,711,358</b>	<b>\$ 1,940,453</b>	<b>25.16%</b>	<b>\$ 1,847,319</b>	<b>24.45%</b>
Projected Fund Balance December 31	\$ 2,406,262	\$ 2,406,262				
Fund Balance as of Report Date			\$ 383,900			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Authority Imaging Fund (020)

The Authority Imaging Fund accounts for revenues received from fees collected by the Clerk of Superior Court Authority for document printing. These monies must be used for the development, implementation, and maintenance of a state-wide automated information system.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 2,191,948	\$ 2,191,948	\$ 2,191,948			
Revenues:						
Charges for Services	\$ 607,088	\$ 607,088	\$ 202,186	33.30%	\$ 194,015	32.00%
Investment Income	2,015	2,015	711	35.29%	933	38.76%
Revenues without Use of Fund Balance	609,103	609,103	202,897	33.31%	194,948	32.03%
Use of Fund Balance	273,548	273,548	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 202,897</b>	<b>22.99%</b>	<b>\$ 194,948</b>	<b>16.36%</b>
Appropriations:						
Clerk of Court	\$ 882,651	\$ 882,651	\$ 294,217	33.33%	\$ 397,140	33.33%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 882,651</b>	<b>\$ 882,651</b>	<b>\$ 294,217</b>	<b>33.33%</b>	<b>\$ 397,140</b>	<b>33.33%</b>
Projected Fund Balance December 31	\$ 1,918,400	\$ 1,918,400				
Fund Balance as of Report Date			\$ 2,100,628			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Corrections Inmate Welfare Fund (085)

The Corrections Inmate Welfare Fund accounts for proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the Corrections Facility.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 416,272	\$ 416,272	\$ 416,272			
Revenues:						
Charges for Services	\$ 112,520	\$ 112,520	\$ 33,614	29.87%	\$ 36,798	37.78%
Miscellaneous	15,000	15,000	4,170	27.80%	4,478	46.65%
<b>TOTAL REVENUES</b>	<b>\$ 127,520</b>	<b>\$ 127,520</b>	<b>\$ 37,784</b>	<b>29.63%</b>	<b>\$ 41,276</b>	<b>38.58%</b>
Appropriations:						
Corrections	\$ 21,315	\$ 21,315	\$ 2,887	13.54%	\$ 2,763	13.60%
Appropriations without Contribution to Fund Balance	21,315	21,315	2,887	13.54%	2,763	13.60%
Contribution to Fund Balance	106,205	106,205	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 127,520</b>	<b>\$ 127,520</b>	<b>\$ 2,887</b>	<b>2.26%</b>	<b>\$ 2,763</b>	<b>2.58%</b>
Projected Fund Balance December 31	\$ 522,477	\$ 522,477				
Fund Balance as of Report Date			\$ 451,169			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Crime Victims Assistance Fund (075)

The Crime Victims Assistance Fund accounts for revenues received from a five percent (5%) charge collected on fines within the Recorders, Juvenile, State, Superior, and Magistrate Courts of Gwinnett County. Revenues are also received from five percent (5%) of fines from municipalities within Gwinnett County. These funds must be used to provide assistance to crime victims. Revenue is split between the Solicitor's and District Attorney's offices.

The Revenue collected is distributed as follows:

- Superior Court Fines - 100% District Attorney
- State Court Fines - 100% Solicitor
- Municipal Recorder's Court - Total less subsidies, if any, with the remainder 35% Solicitor and 65% District Attorney
- Magistrate Court, Recorder's Court, and Juvenile Court - 35% Solicitor and 65% District Attorney
- Interest Earned Dividends - 35% Solicitor and 65% District Attorney

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 851,592	\$ 851,592	\$ 851,592			
Revenues:						
Fines and Forfeitures	\$ 756,090	\$ 756,090	\$ 175,474	23.21%	\$ 188,004	25.08%
Investment Income	2,500	2,500	453	18.12%	5,345	213.80%
Miscellaneous	-	-	-	-	326	-
Revenues without Use of Fund Balance	758,590	758,590	175,927	23.19%	193,675	25.75%
Use of Fund Balance	185,687	185,687	-	0.00%	-	0.00%
TOTAL REVENUES	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 175,927</u>	18.63%	<u>\$ 193,675</u>	21.91%
Appropriations:						
District Attorney	\$ 342,198	\$ 342,198	\$ 103,544	30.26%	\$ 97,520	30.07%
Solicitor General	602,079	602,079	129,524	21.51%	157,523	28.14%
TOTAL APPROPRIATIONS	<u>\$ 944,277</u>	<u>\$ 944,277</u>	<u>\$ 233,068</u>	24.68%	<u>\$ 255,043</u>	28.85%
Projected Fund Balance December 31	\$ 665,905	\$ 665,905				
Fund Balance as of Report Date			\$ 794,451			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## DA Federal Justice Asset Sharing Fund (080)

The District Attorney Federal Justice Asset Sharing 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. 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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 415,426	\$ 415,426	\$ 415,426			
Revenues:						
Fines and Forfeitures	\$ -	\$ 7,538	\$ 7,538	100.00%	\$ 130,000	100.00%
Revenues without Use of Fund Balance	-	7,538	7,538	100.00%	130,000	100.00%
Use of Fund Balance	137,000	137,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 137,000	\$ 144,538	\$ 7,538	5.22%	\$ 130,000	48.15%
Appropriations:						
District Attorney	\$ 137,000	\$ 144,538	\$ 8,866	6.13%	\$ 1,451	0.54%
TOTAL APPROPRIATIONS	\$ 137,000	\$ 144,538	\$ 8,866	6.13%	\$ 1,451	0.54%
Projected Fund Balance December 31	\$ 278,426	\$ 278,426				
Fund Balance as of Report Date			\$ 414,098			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## DA Federal Treasury Asset Sharing Fund (082)

The District Attorney Federal Treasury Asset Sharing Fund (082) accounts for revenues received from an equitable sharing agreement between the Department of Treasury and the Gwinnett County District Attorney for proceeds from confiscations. 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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 46,451	\$ 46,451	\$ 46,451			
Revenues:						
Use of Fund Balance	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Appropriations:						
District Attorney	\$ 13,338	\$ 13,338	\$ -	0.00%	\$ -	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 13,338</u>	<u>\$ 13,338</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	0.00%
Projected Fund Balance December 31	\$ 33,113	\$ 33,113				
Fund Balance as of Report Date			\$ 46,451			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## E-911 Fund (095)

The E-911 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 must comply with O.C.G.A., Title 46, Chapter 5, Article 2, Part 4.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 25,748,225	\$ 25,748,225	\$ 25,748,225			
Revenues:						
Charges for Services	\$ 16,339,604	\$ 16,339,604	\$ 7,257,540	44.42%	\$ 6,906,287	40.64%
Investment Income	415,000	415,000	194,536	46.88%	138,966	61.25%
Miscellaneous	-	-	-	-	2,212	-
Revenues without Use of Fund Balance	16,754,604	16,754,604	7,452,076	44.48%	7,047,465	40.93%
Use of Fund Balance	8,608,279	8,509,785	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 25,362,883</b>	<b>\$ 25,264,389</b>	<b>\$ 7,452,076</b>	<b>29.50%</b>	<b>\$ 7,047,465</b>	<b>31.20%</b>
Appropriations:						
Police Services	\$ 20,889,405	\$ 20,790,911	\$ 5,211,776	25.07%	\$ 4,785,698	26.29%
Non-Departmental:						
Reserves - Compensation	20,000	20,000	-	0.00%	-	0.00%
Other Governmental Agencies	3,999,440	3,999,440	3,999,440	100.00%	4,086,763	100.00%
Non-Departmental E-911	454,038	454,038	-	0.00%	-	0.00%
Total Non-Departmental	4,473,478	4,473,478	3,999,440	89.40%	4,086,763	93.25%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 25,362,883</b>	<b>\$ 25,264,389</b>	<b>\$ 9,211,216</b>	<b>36.46%</b>	<b>\$ 8,872,461</b>	<b>39.28%</b>
Projected Fund Balance December 31	\$ 17,139,946	\$ 17,238,440				
Fund Balance as of Report Date			\$ 23,989,085			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Juvenile Court Supervision Fund (030)

The Juvenile Court Supervision 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.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 163,142	\$ 163,142	\$ 163,142			
Revenues:						
Charges for Services	\$ 69,744	\$ 69,744	\$ 21,859	31.34%	\$ 17,535	32.77%
TOTAL REVENUES	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 21,859</u>	31.34%	<u>\$ 17,535</u>	28.49%
Appropriations:						
Juvenile Court	\$ 43,068	\$ 43,068	\$ 11,513	26.73%	\$ 10,438	16.96%
Appropriations without Contribution to Fund Balance	43,068	43,068	11,513	26.73%	10,438	16.96%
Contribution to Fund Balance	26,676	26,676	-	0.00%	-	-
TOTAL APPROPRIATIONS	<u>\$ 69,744</u>	<u>\$ 69,744</u>	<u>\$ 11,513</u>	16.51%	<u>\$ 10,438</u>	16.96%
Projected Fund Balance December 31	\$ 189,818	\$ 189,818				
Fund Balance as of Report Date			\$ 173,488			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Special Justice Fund (070)

The Police Special Justice 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 guidelines.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 648,187	\$ 648,187	\$ 648,187			
Revenues:						
Fines and Forfeitures	\$ -	\$ 8,607	\$ 8,607	100.00%	\$ 175,002	100.00%
Revenues without Use of Fund Balance	-	8,607	8,607	100.00%	175,002	100.00%
Use of Fund Balance	110,000	101,393	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 110,000	\$ 110,000	\$ 8,607	7.82%	\$ 175,002	34.94%
Appropriations:						
Police Services	\$ 110,000	\$ 110,000	\$ 26,363	23.97%	\$ 75,661	15.11%
TOTAL APPROPRIATIONS	\$ 110,000	\$ 110,000	\$ 26,363	23.97%	\$ 75,661	15.11%
Projected Fund Balance December 31	\$ 538,187	\$ 546,794				
Fund Balance as of Report Date			\$ 630,431			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Police Special State Fund (072)

The Police Special State 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 state guidelines.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 2,677,050	\$ 2,677,050	\$ 2,677,050			
Revenues:						
Fines and Forfeitures	\$ -	\$ 30,169	\$ 30,169	100.00%	\$ 37,532	100.00%
Miscellaneous	-	-	22	-	-	-
Revenues without Use of Fund Balance	-	30,169	30,191	100.07%	37,532	100.00%
Use of Fund Balance	1,068,395	1,579,386	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 1,068,395</u>	<u>\$ 1,609,555</u>	<u>\$ 30,191</u>	1.88%	<u>\$ 37,532</u>	6.44%
Appropriations:						
Police Services	\$ 1,068,395	\$ 1,609,555	\$ 229,769	14.28%	\$ 31,749	5.45%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,068,395</u>	<u>\$ 1,609,555</u>	<u>\$ 229,769</u>	14.28%	<u>\$ 31,749</u>	5.45%
Projected Fund Balance December 31	\$ 1,608,655	\$ 1,097,664				
Fund Balance as of Report Date			\$ 2,477,472			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Inmate Fund (090)

The Sheriff Inmate Fund accounts for proceeds received from commissary sales to provide materials and services for the benefit of the inmates at the Detention Center.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 3,556,654	\$ 3,556,654	\$ 3,556,654			
Revenues:						
Charges for Services	\$ 868,607	\$ 868,607	\$ 182,855	21.05%	\$ 202,312	26.70%
Investment Income	-	-	26,916	-	10,319	-
<b>TOTAL REVENUES</b>	<u>\$ 868,607</u>	<u>\$ 868,607</u>	<u>\$ 209,771</u>	24.15%	<u>\$ 212,631</u>	28.07%
Appropriations:						
Sheriff	\$ 819,720	\$ 819,720	\$ 82,219	10.03%	\$ 73,325	12.22%
Appropriations without Contribution to Fund Balance	819,720	819,720	82,219	10.03%	73,325	12.22%
Contribution to Fund Balance	48,887	48,887	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 868,607</u>	<u>\$ 868,607</u>	<u>\$ 82,219</u>	9.47%	<u>\$ 73,325</u>	9.68%
Projected Fund Balance December 31	\$ 3,605,541	\$ 3,605,541				
Fund Balance as of Report Date			\$ 3,684,206			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special Justice Fund (065)

The Sheriff Special Justice 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 guidelines.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 427,746	\$ 427,746	\$ 427,746			
Revenues:						
Fines and Forfeitures	\$ -	\$ 61,649	\$ 61,649	100.00%	\$ 60,559	100.00%
Other Financing Sources	-	-	3,660	-	-	-
Revenues without Use of Fund Balance	-	61,649	65,309	105.94%	60,559	100.00%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 100,000</b>	<b>\$ 161,649</b>	<b>\$ 65,309</b>	<b>40.40%</b>	<b>\$ 60,559</b>	<b>37.72%</b>
Appropriations:						
Sheriff	\$ 100,000	\$ 161,649	\$ 25,693	15.89%	\$ 572	0.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 161,649</b>	<b>\$ 25,693</b>	<b>15.89%</b>	<b>\$ 572</b>	<b>0.36%</b>
Projected Fund Balance December 31	\$ 327,746	\$ 327,746				
Fund Balance as of Report Date			\$ 467,362			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special Treasury Fund (066)

The Sheriff Special Treasury 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 guidelines.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 469,388	\$ 469,388	\$ 469,388			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 112,507	100.00%
Other Financing Sources	-	-	7,098	-	-	-
Revenues without Use of Fund Balance	-	-	7,098	-	112,507	100.00%
Use of Fund Balance	150,000	150,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 150,000	\$ 150,000	\$ 7,098	4.73%	\$ 112,507	42.86%
Appropriations:						
Sheriff	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ 65,586	24.98%
TOTAL APPROPRIATIONS	\$ 150,000	\$ 150,000	\$ -	0.00%	\$ 65,586	24.98%
Projected Fund Balance December 31	\$ 319,388	\$ 319,388				
Fund Balance as of Report Date			\$ 476,486			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Sheriff Special State Fund (067)

The Sheriff Special State 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 guidelines.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 405,218	\$ 405,218	\$ 405,218			
Revenues:						
Fines and Forfeitures	\$ -	\$ -	\$ -	-	\$ 61,177	100.00%
Investment Income	-	-	100	-	77	-
Revenues without Use of Fund Balance	-	-	100	-	61,254	100.13%
Use of Fund Balance	100,000	100,000	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100</u>	0.10%	<u>\$ 61,254</u>	44.98%
Appropriations:						
Sheriff	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 6,060	4.45%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	0.00%	<u>\$ 6,060</u>	4.45%
Projected Fund Balance December 31	\$ 305,218	\$ 305,218				
Fund Balance as of Report Date			\$ 405,318			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Stadium Fund (055)

The Stadium Fund accumulates stadium-related revenues in order to pay debt service on the Stadium construction bonds and insurance expenditures. Motor vehicle rental excise taxes are received one month in arrears. Intergovernmental revenue is realized in the form of a one-time annual payment from the Gwinnett Convention and Visitors Bureau in January. Charges for Services revenues from ticket sales, parking, rental fees, and naming rights are received in April, June, and October. Debt service payments occur bi-annually in January and July.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 2,164,024	\$ 2,164,024	\$ 2,164,024			
Revenues:						
Taxes	\$ 875,000	\$ 875,000	\$ 184,667	21.10%	\$ 248,740	28.43%
Intergovernmental	400,000	400,000	400,000	100.00%	400,000	100.00%
Charges for Services	1,078,465	1,078,465	144,121	13.36%	130,942	12.36%
Investment Income	-	-	2,586	-	-	-
Miscellaneous	-	-	-	-	1	-
TOTAL REVENUES	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 731,374</u>	31.08%	<u>\$ 779,683</u>	33.40%
Appropriations:						
Stadium Operations	\$ 2,075,829	\$ 2,075,829	\$ 1,598,382	77.00%	\$ 1,222,879	71.77%
Appropriations without Contribution to Fund Balance	2,075,829	2,075,829	1,598,382	77.00%	1,222,879	71.77%
Contribution to Fund Balance	277,636	277,636	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 2,353,465</u>	<u>\$ 2,353,465</u>	<u>\$ 1,598,382</u>	67.92%	<u>\$ 1,222,879</u>	52.39%
Projected Fund Balance December 31	\$ 2,441,660	\$ 2,441,660				
Fund Balance as of Report Date			\$ 1,297,016			



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Tree Bank Fund (040)

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.

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 328,505	\$ 328,505	\$ 328,505			
Revenues:						
Licenses and Permits	\$ 10,000	\$ 10,000	\$ -	0.00%	\$ -	0.00%
Revenues without Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
Use of Fund Balance	10,000	10,000	-	0.00%	-	0.00%
TOTAL REVENUES	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Appropriations:						
Planning and Development	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
TOTAL APPROPRIATIONS	\$ 20,000	\$ 20,000	\$ -	0.00%	\$ -	0.00%
Projected Fund Balance December 31	\$ 318,505	\$ 318,505				
Fund Balance as of Report Date			\$ 328,505			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Tourism Fund (050)

The Tourism Fund accounts for the collection and disbursement of hotel/motel tax revenue in accordance with state law which includes debt service payments for the Infinite Energy Center and parking facility. Hotel-Motel taxes are received one month in arrears. Other expenses associated with this fund are quarterly payments to the Gwinnett Convention and Visitors Bureau per a management agreement. Debt service payments occur biannually in March and September.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Fund Balance January 1	\$ 8,233,652	\$ 8,233,652	\$ 8,233,652			
Revenues:						
Taxes	\$ 12,057,470	\$ 12,057,470	\$ 3,012,884	24.99%	\$ 2,483,545	25.21%
Charges for Services	100	100	1,192	1,192.00%	247	247.00%
Investment Income	-	-	42,491	-	35,719	142.88%
Miscellaneous	-	-	-	-	(2)	-
Revenues without Use of Fund Balance	12,057,570	12,057,570	3,056,567	25.35%	2,519,509	25.51%
Use of Fund Balance	1,368,342	1,368,342	-	0.00%	-	-
TOTAL REVENUES	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 3,056,567</u>	22.77%	<u>\$ 2,519,509</u>	25.51%
Appropriations:						
Facility Debt	\$ 8,967,215	\$ 8,967,215	\$ 3,195,243	35.63%	\$ 1,109,928	22.56%
Tourism	4,458,697	4,458,697	1,947,516	43.68%	1,595,458	41.03%
TOTAL APPROPRIATIONS	<u>\$ 13,425,912</u>	<u>\$ 13,425,912</u>	<u>\$ 5,142,759</u>	38.30%	<u>\$ 2,705,386</u>	27.39%
Projected Fund Balance December 31	\$ 6,865,310	\$ 6,865,310				
Fund Balance as of Report Date			\$ 6,147,460			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Airport Operating Fund (520)

The Airport Operating Fund accounts for the operation and maintenance of the County airport, Briscoe Field.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 849,808	\$ 849,808	\$ 849,808			
Revenues:						
Charges for Services	\$ 160,000	\$ 160,000	\$ 79,535	49.71%	\$ 56,904	35.57%
Miscellaneous	1,140,000	1,140,000	264,287	23.18%	276,587	35.46%
Other Financing Sources	625,000	1,246,295	415,432	33.33%	9,180	36.72%
Revenues without Use of Net Position	1,925,000	2,546,295	759,254	29.82%	342,671	35.51%
Use of Net Position	476,059	476,059	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 2,401,059</b>	<b>\$ 3,022,354</b>	<b>\$ 759,254</b>	<b>25.12%</b>	<b>\$ 342,671</b>	<b>29.84%</b>
Appropriations:						
Transportation*	\$ 2,400,059	\$ 3,021,354	\$ 769,463	25.47%	\$ 329,951	28.76%
Non-Departmental:						
Reserves - Fuel/Parts	1,000	1,000	-	0.00%	-	0.00%
Total Non-Departmental	1,000	1,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,401,059</b>	<b>\$ 3,022,354</b>	<b>\$ 769,463</b>	<b>25.46%</b>	<b>\$ 329,951</b>	<b>28.74%</b>
Projected Net Position December 31	\$ 373,749	\$ 373,749				
Net Position as of Report Date			\$ 839,599			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Economic Development Operating Fund (530)

The Economic Development Operating Fund supports debt service and operations related to economic development.

	FY 2019			FY 2018		
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 236,678	\$ 236,678	\$ 236,678			
Revenues:						
Investment Income	\$ -	\$ -	\$ 4,741	-	\$ -	-
Miscellaneous	5,257,000	5,257,000	1,064,498	20.25%	-	-
TOTAL REVENUES	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 1,069,239</u>	20.34%	<u>\$ -</u>	-
Appropriations:						
Non-Departmental:						
Economic Development Activity	5,257,000	5,257,000	755,758	14.38%	-	-
Total Non-Departmental	<u>5,257,000</u>	<u>5,257,000</u>	<u>755,758</u>	14.38%	<u>-</u>	-
TOTAL APPROPRIATIONS	<u>\$ 5,257,000</u>	<u>\$ 5,257,000</u>	<u>\$ 755,758</u>	14.38%	<u>\$ -</u>	-
Projected Net Position December 31	\$ 236,678	\$ 236,678				
Net Position as of Report Date			\$ 550,159			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Local Transit Operating Fund (515)

The Local Transit Operating Fund accounts for the operation and maintenance of the Transit System. Revenues are received from fares and a contribution from the General Fund.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 6,256,104	\$ 6,256,104	\$ 6,256,104			
Revenues:						
Charges for Services	\$ 3,281,000	\$ 3,281,000	\$ 1,141,460	34.79%	\$ 963,379	30.73%
Investment Income	159,000	159,000	59,549	37.45%	35,334	42.06%
Miscellaneous	-	-	16,299	-	5,799	26.36%
Other Financing Sources	13,087,000	13,087,000	4,362,333	33.33%	3,155,846	33.33%
Revenues without Use of Net Position	16,527,000	16,527,000	5,579,641	33.76%	4,160,358	32.74%
Use of Net Position	859,029	1,364,571	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 17,386,029</b>	<b>\$ 17,891,571</b>	<b>\$ 5,579,641</b>	<b>31.19%</b>	<b>\$ 4,160,358</b>	<b>28.93%</b>
Appropriations:						
Transportation*	\$ 17,386,029	\$ 17,891,571	\$ 3,744,076	20.93%	\$ 2,616,750	18.19%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 17,386,029</b>	<b>\$ 17,891,571</b>	<b>\$ 3,744,076</b>	<b>20.93%</b>	<b>\$ 2,616,750</b>	<b>18.19%</b>
Projected Net Position December 31	\$ 5,397,075	\$ 4,891,533				
Net Position as of Report Date			\$ 8,091,669			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Solid Waste Operating Fund (595)

The Solid Waste Operating Fund accounts for the operations as provided in the Solid Waste Collection and Disposal Services Ordinance. Tax revenues are received quarterly 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. Payments to haulers lag one month.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 23,602,280	\$ 23,602,280	\$ 23,602,280			
Revenues:						
Taxes	\$ 775,000	\$ 775,000	\$ 264,067	34.07%	\$ 215,183	27.77%
Charges for Services	40,642,006	40,642,006	13,218,160	32.52%	15,168,448	33.15%
Investment Income	825,000	825,000	470,079	56.98%	323,363	107.79%
Miscellaneous	150	150	-	0.00%	568	378.67%
TOTAL REVENUES	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 13,952,306</u>	33.03%	<u>\$ 15,707,562</u>	33.54%
Appropriations:						
Support Services	\$ 39,267,952	\$ 39,267,952	\$ 9,670,206	24.63%	\$ 10,600,558	23.50%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.00%	<u>-</u>	0.00%
Appropriations without Working Capital Reserve	<u>39,277,952</u>	<u>39,277,952</u>	<u>9,670,206</u>	24.62%	<u>10,600,558</u>	23.49%
Working Capital Reserve	2,964,204	2,964,204	-	0.00%	-	0.00%
TOTAL APPROPRIATIONS	<u>\$ 42,242,156</u>	<u>\$ 42,242,156</u>	<u>\$ 9,670,206</u>	22.89%	<u>\$ 10,600,558</u>	22.64%
Projected Net Position December 31	\$ 26,566,484	\$ 26,566,484				
Net Position as of Report Date			\$ 27,884,380			

Payments to Haulers is included in the Support Services expense line item.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Stormwater Operating Fund (590)

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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 21,989,903	\$ 21,989,903	\$ 21,989,903			
Revenues:						
Charges for Services	\$ 29,660,000	\$ 29,660,000	\$ 270,595	0.91%	\$ 370,379	1.17%
Investment Income	415,000	415,000	140,243	33.79%	170,096	47.91%
Miscellaneous	20,000	20,000	-	0.00%	1,845	12.30%
Revenues without Use of Net Position	30,095,000	30,095,000	410,838	1.37%	542,320	1.69%
Use of Net Position	12,525,129	12,425,890	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 42,620,129</b>	<b>\$ 42,520,890</b>	<b>\$ 410,838</b>	<b>0.97%</b>	<b>\$ 542,320</b>	<b>1.37%</b>
Appropriations:						
Planning and Development	\$ 968,714	\$ 950,426	\$ 251,514	26.46%	\$ 185,288	23.59%
Water Resources*	41,561,415	41,480,464	13,359,594	32.21%	11,849,589	30.53%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	10,000	10,000	-	0.00%	-	0.00%
Non-Departmental Stormwater	30,000	30,000	-	0.00%	-	0.00%
Total Non-Departmental	90,000	90,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 42,620,129</b>	<b>\$ 42,520,890</b>	<b>\$ 13,611,108</b>	<b>32.01%</b>	<b>\$ 12,034,877</b>	<b>30.33%</b>
Projected Net Position December 31	\$ 9,464,774	\$ 9,564,013				
Net Position as of Report Date			\$ 8,789,633			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Water and Sewer Operating Fund (501)

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.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 152,419,332	\$ 152,419,332	\$ 152,419,332			
Revenues:						
Charges for Services	\$ 326,757,000	\$ 326,757,000	\$ 90,408,385	27.67%	\$ 88,720,221	28.12%
Investment Income	3,000,000	3,000,000	1,087,731	36.26%	840,985	168.20%
Contributions and Donations	24,000,000	24,000,000	8,860,446	36.92%	7,512,532	50.28%
Miscellaneous	-	-	92,978	-	259,210	-
Revenues without Use of Net Position	353,757,000	353,757,000	100,449,540	28.40%	97,332,948	29.41%
Use of Net Position	46,380,158	45,897,529	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 400,137,158</b>	<b>\$ 399,654,529</b>	<b>\$ 100,449,540</b>	<b>25.13%</b>	<b>\$ 97,332,948</b>	<b>26.06%</b>
Appropriations:						
Planning and Development	\$ 960,459	\$ 938,257	\$ 314,388	33.51%	\$ 296,587	29.97%
Water Resources*	399,011,699	398,551,272	122,033,485	30.62%	113,365,737	30.44%
Non-Departmental:						
Reserves - Compensation	50,000	50,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	65,000	65,000	-	0.00%	-	0.00%
Non-Departmental Water Resources	50,000	50,000	-	0.00%	-	0.00%
Total Non-Departmental	165,000	165,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 400,137,158</b>	<b>\$ 399,654,529</b>	<b>\$ 122,347,873</b>	<b>30.61%</b>	<b>\$ 113,662,324</b>	<b>30.43%</b>
Projected Net Position December 31	\$ 106,039,174	\$ 106,521,803				
Net Position as of Report Date			\$ 130,520,999			

\* Includes amounts transferred to the renewal and extension fund for capital improvement purposes.



# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Administrative Support Fund (665)

The Administrative Support Fund accounts for the activities of all central support departments: County Administration (excluding the County Clerk, Community Outreach, Economic Development, Gwinnett Clean and Beautiful, and Internal Audit), Financial Services (excluding the Tax Assessor), Human Resources, Information Technology Services, Law, and Support Services. These activities are funded by indirect cost charges to all other funds receiving benefits.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 10,073,443	\$ 10,073,443	\$ 10,073,443			
Revenues:						
Charges for Services	\$ 76,209,908	\$ 76,209,908	\$ 22,841,925	29.97%	\$ 20,365,215	31.48%
Investment Income	168,000	168,000	90,536	53.89%	62,423	104.04%
Miscellaneous	243,565	243,565	108,331	44.48%	91,253	35.24%
Revenues without Use of Net Position	76,621,473	76,621,473	23,040,792	30.07%	20,518,891	31.56%
Use of Net Position	1,311,267	455,087	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 77,932,740</b>	<b>\$ 77,076,560</b>	<b>\$ 23,040,792</b>	<b>29.89%</b>	<b>\$ 20,518,891</b>	<b>30.64%</b>
Appropriations:						
County Administration	\$ 5,028,477	\$ 4,986,672	\$ 1,359,921	27.27%	\$ 1,173,869	28.30%
Financial Services	10,876,154	10,625,851	3,151,502	29.66%	2,903,718	29.22%
Human Resources	4,481,617	4,403,502	1,179,786	26.79%	1,252,767	30.92%
Information Technology Services	39,640,173	39,444,659	10,388,600	26.34%	8,132,904	24.62%
Law	2,519,422	2,343,204	916,024	39.09%	747,934	30.23%
Support Services	14,314,697	14,200,472	3,876,852	27.30%	3,534,039	28.02%
Non-Departmental:						
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Admin Support	1,068,200	1,068,200	263,975	24.71%	248,220	34.55%
Total Non-Departmental	1,072,200	1,072,200	263,975	24.62%	248,220	34.36%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 77,932,740</b>	<b>\$ 77,076,560</b>	<b>\$ 21,136,660</b>	<b>27.42%</b>	<b>\$ 17,993,451</b>	<b>26.87%</b>
Projected Net Position December 31	\$ 8,762,176	\$ 9,618,356				
Net Position as of Report Date			\$ 11,977,575			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Auto Liability Fund (606)

The Auto Liability 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.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 2,071,410	\$ 2,071,410	\$ 2,071,410			
Revenues:						
Charges for Services	\$ 1,750,000	\$ 1,750,000	\$ 583,333	33.33%	\$ 266,667	33.33%
Investment Income	47,000	47,000	23,739	50.51%	12,368	77.30%
TOTAL REVENUES	\$ 1,797,000	\$ 1,797,000	\$ 607,072	33.78%	\$ 279,035	26.97%
Appropriations:						
Financial Services	\$ 1,782,672	\$ 1,782,672	\$ 402,781	22.59%	\$ 328,247	31.72%
Appropriations without Working Capital Reserve	1,782,672	1,782,672	402,781	22.59%	328,247	31.72%
Working Capital Reserve	14,328	14,328	-	0.00%	-	-
TOTAL APPROPRIATIONS	\$ 1,797,000	\$ 1,797,000	\$ 402,781	22.41%	\$ 328,247	31.72%
Projected Net Position December 31	\$ 2,085,738	\$ 2,085,738				
Net Position as of Report Date			\$ 2,275,701			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Fleet Management Fund (610)

The Fleet Management Fund accounts for all financial transactions related to the maintenance of the County fleet.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 892,793	\$ 892,793	\$ 892,793			
Revenues:						
Charges for Services	\$ 8,348,219	\$ 8,348,219	\$ 2,655,757	31.81%	\$ 2,125,936	32.09%
Miscellaneous	367,865	367,865	279,199	75.90%	273,489	99.16%
Other Financing Sources	-	-	19,378	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 8,716,084</b>	<b>\$ 8,716,084</b>	<b>\$ 2,954,334</b>	<b>33.90%</b>	<b>\$ 2,399,425</b>	<b>31.55%</b>
Appropriations:						
Support Services	\$ 7,704,250	\$ 7,679,896	\$ 2,126,417	27.69%	\$ 2,197,744	29.70%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Reserves - Fuel/Parts	4,000	4,000	-	0.00%	-	0.00%
Non-Departmental Fleet Management	200,000	200,000	66,667	33.33%	63,533	33.33%
Total Non-Departmental	214,000	214,000	66,667	31.15%	63,533	31.05%
Appropriations without Working Capital Reserve	7,918,250	7,893,896	2,193,084	27.78%	2,261,277	29.73%
Working Capital Reserve	797,834	822,188	-	0.00%	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,716,084</b>	<b>\$ 8,716,084</b>	<b>\$ 2,193,084</b>	<b>25.16%</b>	<b>\$ 2,261,277</b>	<b>29.73%</b>
Projected Net Position December 31	\$ 1,690,627	\$ 1,714,981				
Net Position as of Report Date			\$ 1,654,043			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Group Self-Insurance Fund (605)

The Group Self Insurance 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.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 26,486,275	\$ 26,486,275	\$ 26,486,275			
Revenues:						
Charges for Services	\$ 60,135,459	\$ 60,135,459	\$ 21,684,699	36.06%	\$ 20,127,796	35.22%
Investment Income	550,000	550,000	228,261	41.50%	154,936	61.97%
Miscellaneous	-	-	1,082,622	-	199,950	-
Revenues without Use of Net Position	60,685,459	60,685,459	22,995,582	37.89%	20,482,682	35.69%
Use of Net Position	3,756,347	3,729,067	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 64,441,806</b>	<b>\$ 64,414,526</b>	<b>\$ 22,995,582</b>	<b>35.70%</b>	<b>\$ 20,482,682</b>	<b>33.59%</b>
Appropriations:						
Human Resources	\$ 64,431,806	\$ 64,404,526	\$ 19,037,807	29.56%	\$ 17,784,809	29.17%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 64,441,806</b>	<b>\$ 64,414,526</b>	<b>\$ 19,037,807</b>	<b>29.56%</b>	<b>\$ 17,784,809</b>	<b>29.17%</b>
Projected Net Position December 31	\$ 22,729,928	\$ 22,757,208				
Net Position as of Report Date			\$ 30,444,050			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Risk Management Fund (602)

The Risk Management 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. Annual insurance premiums are paid in January.

	FY 2019				FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019	% Actual to Current Budget	Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 7,350,265	\$ 7,350,265	\$ 7,350,265			
Revenues:						
Charges for Services	\$ 6,250,000	\$ 6,250,000	\$ 2,083,334	33.33%	\$ 1,666,667	33.33%
Investment Income	165,000	165,000	62,815	38.07%	51,768	53.10%
Miscellaneous	-	-	9,682	-	11,822	-
Revenues without Use of Net Position	6,415,000	6,415,000	2,155,831	33.61%	1,730,257	33.94%
Use of Net Position	2,202,887	2,202,887	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 8,617,887</b>	<b>\$ 8,617,887</b>	<b>\$ 2,155,831</b>	<b>25.02%</b>	<b>\$ 1,730,257</b>	<b>23.07%</b>
Appropriations:						
Financial Services	\$ 8,607,887	\$ 8,607,887	\$ 3,751,437	43.58%	\$ 3,794,233	50.66%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,617,887</b>	<b>\$ 8,617,887</b>	<b>\$ 3,751,437</b>	<b>43.53%</b>	<b>\$ 3,794,233</b>	<b>50.59%</b>
Projected Net Position December 31	\$ 5,147,378	\$ 5,147,378				
Net Position as of Report Date			\$ 5,754,659			

# YTD FINANCIAL REPORT 2019 | GWINNETT COUNTY

## Workers' Compensation Fund (604)

The Workers' Compensation Fund accounts for financial transactions related to the payment of workers' compensation claims. Revenue is received from the user departments based upon the number of employees and prior claims.

	FY 2019			% Actual to Current Budget	FY 2018	
	2019 Adopted Budget	Current Annual Budget as of 04/30/2019	Actuals YTD as of 04/30/2019		Actuals YTD as of 04/30/2018	% Actual to 04/30/2018 Budget
Net Position January 1	\$ 7,038,702	\$ 7,038,702	\$ 7,038,702			
Revenues:						
Charges for Services	\$ 3,125,000	\$ 3,125,000	\$ 1,041,666	33.33%	\$ 833,334	33.33%
Investment Income	230,000	230,000	88,277	38.38%	64,131	49.91%
Miscellaneous	-	-	237,020	-	66,647	-
Revenues without Use of Net Position	3,355,000	3,355,000	1,366,963	40.74%	964,112	36.68%
Use of Net Position	2,406,539	2,406,539	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 5,761,539</b>	<b>\$ 5,761,539</b>	<b>\$ 1,366,963</b>	<b>23.73%</b>	<b>\$ 964,112</b>	<b>24.70%</b>
Appropriations:						
Human Resources	\$ 5,751,539	\$ 5,751,539	\$ 1,578,791	27.45%	\$ 1,572,349	40.39%
Non-Departmental:						
Reserves - Compensation	10,000	10,000	-	0.00%	-	0.00%
Total Non-Departmental	10,000	10,000	-	0.00%	-	0.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,761,539</b>	<b>\$ 5,761,539</b>	<b>\$ 1,578,791</b>	<b>27.40%</b>	<b>\$ 1,572,349</b>	<b>40.28%</b>
Projected Net Position December 31	\$ 4,632,163	\$ 4,632,163				
Net Position as of Report Date			\$ 6,826,874			

# BUDGET ADJUSTMENTS BY FUND - REVENUES

AS OF 4/30/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Contributions and Donations	\$ 94,714	\$ 102,714	\$ 8,000	GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	\$ -	\$ 4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Contributions and Donations	-	8,000
Use of Fund Balance	42,187,652	42,519,908	332,256	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
				GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
				To adjust budget for 90 day job vacancies.	(43,938)	(337,829)
				Total: Use of Fund Balance	(43,938)	332,256
<i>Total: General Fund</i>			340,256		(43,938)	340,256
<b>Development and Enforcement Services District Fund (104)</b>						
Use of Fund Balance	1,602,967	1,510,283	(92,684)	To adjust budget for 90 day job vacancies.	(23,186)	(92,684)
<i>Total: Development and Enforcement Services District Fund</i>			(92,684)		(23,186)	(92,684)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Use of Fund Balance	4,749,765	4,078,664	(671,101)	To adjust budget for 90 day job vacancies.	(209,151)	(671,101)
<i>Total: Fire and Emergency Medical Services District Fund</i>			(671,101)		(209,151)	(671,101)
<b>Police Services District Fund (106)</b>						
Use of Fund Balance	15,823,764	15,089,608	(734,156)	To adjust budget for 90 day job vacancies.	(98,968)	(734,156)
<i>Total: Police Services District Fund</i>			(734,156)		(98,968)	(734,156)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Recreation Fund (105)</b>						
Miscellaneous	2,543,893	2,546,393	2,500	GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	2,500
Use of Fund Balance	5,765,469	5,658,106	(107,363)	To adjust budget for 90 day job vacancies.	-	(104,863)
				GCID20190173 Approval for the Chairman to execute a Third Amendment to the Tall Structure Lease Agreement with T-Mobile South, LLC to allow modification of equipment located on the communication tower at 4663 Anderson-Livsey Lane, Snellville.	-	(2,500)
				Total: Use of Fund Balance	-	(107,363)
<i>Total: Recreation Fund</i>			(104,863)		-	(104,863)
<b>Speed Hump Fund (003)</b>						
<i>Use of Fund Balance</i>	19,222	281,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	262,000	262,000
<i>Total: Speed Hump Fund</i>			262,000		262,000	262,000
<b>Street Lighting Fund (002)</b>						
Charges for Services	7,694,702	7,702,358	7,656	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
<i>Total: Street Lighting Fund</i>			7,656		-	7,656
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
Fines and Forfeitures	-	7,538	7,538	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,538	7,538
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			7,538		7,538	7,538
<b>E-911 Fund (095)</b>						
Use of Fund Balance	8,608,279	8,509,785	(98,494)	To adjust budget for 90 day job vacancies.	(33,094)	(98,494)
<i>Total: E-911 Fund</i>			(98,494)		(33,094)	(98,494)



Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Police Special Justice Fund (070)</b>						
Fines and Forfeitures	-	8,607	8,607	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	6,696	8,607
Use of Fund Balance	110,000	101,393	(8,607)	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(6,696)	(8,607)
<i>Total: Police Special Justice Fund</i>			-		-	-
<b>Police Special State Fund (072)</b>						
Fines and Forfeitures	-	30,169	30,169	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	25,779	30,169
Use of Fund Balance	1,068,395	1,579,386	510,991	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	(25,779)	(30,169)
				GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
				Total: Use of Fund Balance	(25,779)	510,991
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Fines and Forfeitures	-	61,649	61,649	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,669	61,649
<i>Total: Sheriff Special Justice Fund</i>			61,649		4,669	61,649
<b>Airport Operating Fund (520)</b>						
Other Financing Sources	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
<b>Local Transit Operating Fund (515)</b>						
Use of Net Position	859,029	1,364,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	292,150	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	213,392	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		505,542	505,542

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Stormwater Operating Fund (590)</b>						
Use of Net Position	12,525,129	12,425,890	(99,239)	To adjust budget for 90 day job vacancies.	(40,234)	(99,239)
<i>Total: Stormwater Operating Fund</i>			(99,239)		(40,234)	(99,239)
<b>Water and Sewer Operating Fund (501)</b>						
Use of Net Position	46,380,158	45,897,529	(482,629)	To adjust budget for 90 day job vacancies.	(95,438)	(482,629)
<i>Total: Water and Sewer Operating Fund</i>			(482,629)		(95,438)	(482,629)
<b>Administrative Support Fund (665)</b>						
Use of Net Position	1,311,267	455,087	(856,180)	To adjust budget for 90 day job vacancies.	(40,064)	(856,180)
<i>Total: Administrative Support Fund</i>			(856,180)		(40,064)	(856,180)
<b>Group Self-Insurance Fund (605)</b>						
Use of Net Position	3,756,347	3,729,067	(27,280)	To adjust budget for 90 day job vacancies.	-	(27,280)
<i>Total: Group Self-Insurance Fund</i>			(27,280)		-	(27,280)
<b>Total Revenue Budget Adjustments</b>			<b>\$ (819,530)</b>		<b>\$ 195,676</b>	<b>\$ (819,530)</b>

# BUDGET ADJUSTMENTS BY FUND - APPROPRIATIONS

AS OF 4/30/2019

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>General Fund (001)</b>						
Board of Commissioners	\$ 1,324,522	\$ 1,286,091	\$ (38,431)	To adjust budget for 90 day job vacancies.	\$ (22,814)	\$ (38,431)
Financial Services	9,758,355	9,741,253	(17,102)	To adjust budget for 90 day job vacancies.	-	(17,102)
Transportation	23,620,795	23,528,097	(92,698)	To adjust budget for 90 day job vacancies.	(8,167)	(92,698)
Corrections	18,337,006	18,223,403	(113,603)	To adjust budget for 90 day job vacancies.	(12,957)	(131,603)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	18,000
				Total: Juvenile Court	(12,957)	(113,603)
Community Services	13,235,548	13,185,553	(49,995)	To adjust budget for 90 day job vacancies.	-	(57,995)
				GCID20190159 Approval to accept a Senior Pet grant in the amount of \$1,000 administered by Petfinder Foundation, as well as a Pets for Life grant in the amount of \$3,000 administered by the Boca Fund. Designed to support any and all medical cost connected to senior dog, and provide low cost vaccines for low income residents of the County.	-	4,000
				GCID20190296 Approval to accept an Innovation Grant from the Thanks Mom and Dad Fund. These funds will be used to create a Virtual Senior Center experience for clients at Norcross and Centerville Senior Centers who are unable to attend their centers due to illness, rehabilitation or other circumstances.	-	4,000
				Total: Community Services	-	(49,995)
Juvenile Court	8,416,428	8,933,601	517,173	Transfer from Non-Departmental: Court Reporters Reserve.	-	101,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	352,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	63,000
				Transfer from Non-Departmental: Inmate Medical Reserve.	673	673
				Total: Juvenile Court	673	517,173
Sheriff	101,188,350	101,810,850	622,500	Transfer from Non-Departmental: Inmate Medical Reserve.	-	622,500
				Total: Sheriff	-	622,500

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
Judiciary	25,078,373	27,428,373	2,350,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	2,072,000
				Transfer from Non-Departmental: Court Interpreters Reserve.	-	278,000
				Transfer from Non-Departmental: Court Reporters Reserve.	-	-
				Total: Judiciary	-	2,350,000
Probate Court	2,941,278	3,025,778	84,500	Transfer from Non-Departmental: Court Interpreters Reserve.	-	4,500
				Transfer from Non-Departmental: Indigent Defense Reserve.	-	80,000
				Total: Probate Court	-	84,500
Solicitor General	5,716,167	5,716,667	500	Transfer from Non-Departmental: Court Reporters Reserve.	-	500
Support Services	113,022	161,812	48,790	GCID20181515 Approval for Chairman to execute Agreement of Lease with Pike Center, LLC, to lease office space and a Rental Agreement to sub-lease office space. Adjustment to amount in 2019 current budget version.	-	48,790
Non-Departmental:						
Contribution to Airport	625,000	1,246,295	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
Reserves - Court Interpreters	840,000	494,500	(345,500)	Transfer to Juvenile Court.	-	(63,000)
				Transfer to Judiciary.	-	(278,000)
				Transfer to Probate Court.	-	(4,500)
				Total: Reserves - Court Interpreters	-	(345,500)
Reserves - Court Reporters	300,000	198,000	(102,000)	Transfer to Juvenile Court.	-	(12,500)
				Transfer to Judiciary.	-	(89,000)
				Transfer to Solicitor General.	-	(500)
				Total: Reserves - Court Reporters	-	(102,000)
Reserves - Indigent Defense	5,250,000	2,746,000	(2,504,000)	Transfer to Juvenile Court.	-	(352,000)
				Transfer to Judiciary.	-	(2,072,000)
				Transfer to Probate Court.	-	(80,000)
				Total: Reserves - Indigent Defense	-	(2,504,000)
Reserves - Prisoner Medical	1,750,000	1,108,827	(641,173)	Transfer to Corrections.	-	(18,000)
				Transfer to Sheriff.	-	(622,500)
				Transfer to Juvenile Court.	(673)	(673)
				Total: Reserves - Prisoner Medical	(673)	(641,173)
Total Non-Departmental			(2,971,378)		(673)	(2,971,378)
<b>Total: General Fund</b>			<b>340,256</b>		<b>(43,938)</b>	<b>340,256</b>

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Development and Enforcement Services District Fund (104)</b>						
Planning and Development	8,876,588	12,135,620	3,259,032	To adjust budget for 90 day job vacancies.	(23,186)	(77,290)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	3,336,322	3,336,322
				Total: Planning and Development	3,313,136	3,259,032
Police Services	3,351,716	-	(3,351,716)	To adjust budget for 90 day job vacancies.	-	(15,394)
				GCID20190331 Approval of a Resolution amending the fiscal year 2019 budget.	(3,336,322)	(3,336,322)
				Total: Police Services	(3,336,322)	(3,351,716)
<i>Total: Development and Enforcement Services District Fund</i>			(92,684)		(23,186)	(92,684)
<b>Fire and Emergency Medical Services District Fund (102)</b>						
Fire and Emergency Services	117,960,492	117,289,391	(671,101)	To adjust budget for 90 day job vacancies.	(209,151)	(671,101)
<i>Total: Fire and Emergency Services District Fund</i>			(671,101)		(209,151)	(671,101)
<b>Police Services District Fund (106)</b>						
Police Services	119,904,576	119,295,420	(609,156)	To adjust budget for 90 day job vacancies.	(98,968)	(734,156)
				Transfer from Non-Departmental: Inmate Medical Reserve.	-	125,000
				Total: Police Services	(98,968)	(609,156)
Recorder's Court	2,057,036	2,110,036	53,000	Transfer from Non-Departmental: Indigent Defense Reserve.	-	14,000
				Transfer from Non-Departmental: Court Interpreter's Reserve.	-	39,000
				Total: Recorder's Court	-	53,000
Non-Departmental	3,551,886	3,373,886	(178,000)	Transfer to Recorder's Court - From Indigent Defense Reserve.	-	(14,000)
				Transfer to Police Services - From Court Interpreter's Reserve.	-	(39,000)
				Transfer to Police Services - From Inmate Medical Reserve.	-	(125,000)
				Total: Non-Departmental	-	(178,000)
<i>Total: Police Services District Fund</i>			(734,156)		(98,968)	(734,156)
<b>Recreation Fund (105)</b>						
Community Services	42,497,783	42,392,920	(104,863)	To adjust budget for 90 day job vacancies.	-	(104,863)
<i>Total: Recreation Fund</i>			(104,863)		-	(104,863)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Speed Hump Fund (003)</b>						
Transportation	160,222	422,222	262,000	GCID20190395 Award BL036-19, provision of speed humps on an annual contract (April 22, 2019 through April 21, 2020) to low bidder, The Dickerson Group, Inc. The project is funded 16.5% by various SPLOST programs.	262,000	262,000
<i>Total: Speed Hump Fund</i>			262,000		262,000	262,000
<b>Street Lighting Fund (002)</b>						
Transportation	7,553,875	7,561,531	7,656	GCID20190301 Approval of incorporation into the Street Lighting Program, Cainbridge Hill.	-	2,184
				GCID20190302 Approval of incorporation into the Street Lighting Program, Sommerset Hills, Phase 2.	-	3,432
				GCID20190303 Approval of incorporation into the Street Lighting Program, Mary Dale Estates, Phase 1.	-	2,040
<i>Total: Street Lighting Fund</i>			7,656		-	7,656
<b>District Attorney Federal Justice Asset Sharing Fund (080)</b>						
District Attorney	137,000	144,538	7,538	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	7,538	7,538
<i>Total: District Attorney Federal Justice Asset Sharing Fund</i>			7,538		7,538	7,538
<b>E-911 Fund (095)</b>						
Police Services	20,889,405	20,790,911	(98,494)	To adjust budget for 90 day job vacancies.	(33,094)	(98,494)
<i>Total: E-911 Fund</i>			(98,494)		(33,094)	(98,494)
<b>Police Special State Fund (072)</b>						
Police Special Investigations	1,068,395	1,609,555	541,160	GCID20190292 Award OS003-19 purchase of cellular capture system to The KeyW Corporation.	-	541,160
<i>Total: Police Special State Fund</i>			541,160		-	541,160
<b>Sheriff Special Justice Fund (065)</b>						
Sheriff Special Operations	100,000	161,649	61,649	Adjust revenue and appropriation budgets to incorporate collected revenue for confiscated assets for Special Revenue Funds.	4,669	61,649
<i>Total: Sheriff Special Justice Fund</i>			61,649		4,669	61,649

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Airport Operating Fund (520)</b>						
Transportation	2,400,059	3,021,354	621,295	GCID20190320 Approval to renew RP001-16, provide aviation demand professional services on an annual contract and increase the current contract with Michael Baker International, Inc.	-	621,295
<i>Total: Airport Operating Fund</i>			621,295		-	621,295
<b>Local Transit Operating Fund (515)</b>						
Transportation	17,386,029	17,891,571	505,542	GCID20180121 Approval to apply for and accept, if awarded, a Federal Transit Administration Section 5307, 5337, and 5339 formula grant which will provide for operating and capital expenses for 2018 and 2019.	292,150	292,150
				GCID20181637 Approval to apply for and accept Federal Transit Administration Section 5307, 5337, and 5339 formula grants and a Congestion Mitigation and Air Quality (CMAQ) award which will provide federal assistance for operating expenses, security expenditures, bus purchases and rehab expenses and expansion of local service for 2019.	213,392	213,392
<i>Total: Local Transit Operating Fund</i>			505,542		505,542	505,542
<b>Stormwater Operating Fund (590)</b>						
Planning and Development	968,714	950,426	(18,288)	To adjust budget for 90 day job vacancies.	-	(18,288)
Water Resources	41,561,415	41,480,464	(80,951)	To adjust budget for 90 day job vacancies.	(40,234)	(80,951)
<i>Total: Stormwater Operating Fund</i>			(99,239)		(40,234)	(99,239)
<b>Water and Sewer Operating Fund (501)</b>						
Planning and Development	960,459	938,257	(22,202)	To adjust budget for 90 day job vacancies.	-	(22,202)
Water Resources	399,011,699	398,551,272	(460,427)	To adjust budget for 90 day job vacancies.	(95,438)	(460,427)
<i>Total: Water and Sewer Operating Fund</i>			(482,629)		(95,438)	(482,629)

Department/Fund	2019 Adopted Budget	2019 Current Annual Budget - April	Difference (Adjustments Year to Date)	Description	Current Month	Year to Date
<b>Administrative Support Fund (665)</b>						
County Administration	5,028,477	4,986,672	(41,805)	To adjust budget for 90 day job vacancies.	-	(41,805)
Financial Services	10,876,154	10,625,851	(250,303)	To adjust budget for 90 day job vacancies.	(21,323)	(250,303)
Human Resources	4,481,617	4,403,502	(78,115)	To adjust budget for 90 day job vacancies.	-	(78,115)
Information Technology	39,640,173	39,444,659	(195,514)	To adjust budget for 90 day job vacancies.	(18,741)	(195,514)
Law	2,519,422	2,343,204	(176,218)	To adjust budget for 90 day job vacancies.	-	(176,218)
Support Services	14,314,697	14,200,472	(114,225)	To adjust budget for 90 day job vacancies.	-	(114,225)
<i>Total: Administrative Support Fund</i>			(856,180)		(40,064)	(856,180)
<b>Fleet Management Fund (610)</b>						
Support Services	7,704,250	7,679,896	(24,354)	To adjust budget for 90 day job vacancies.	-	(24,354)
Working Capital Reserve	797,834	822,188	24,354	To adjust budget for 90 day job vacancies.	-	24,354
<i>Total: Fleet Management Fund</i>			-		-	-
<b>Group Self-Insurance Fund (605)</b>						
Human Resources	64,431,806	64,404,526	(27,280)	To adjust budget for 90 day job vacancies.	-	(27,280)
<i>Total: Group Self-Insurance Fund</i>			(27,280)		-	(27,280)
<b>Total Appropriation Budget Adjustments</b>			<b>\$ (819,530)</b>		<b>\$ 195,676</b>	<b>\$ (819,530)</b>



# 2018 E-911 Reimbursement Reconciliation Report & 2019 Payments

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Gwinnett County receives revenue from subscriber fees of wired and wireless telecommunication providers and uses this revenue to provide Emergency 911 (E-911) dispatch services across the County.

The cities of Duluth, Lawrenceville, Norcross, Snellville and Suwanee maintain their own E-911 dispatch service for their respective cities. As a part of the Service Delivery Strategy (SDS) agreement, a 911 Advisory Committee was established, and Gwinnett County reimburses the cities for all approved expenses to provide the dispatch services.

## 2018 and 2019 Payments to Cities for E-911 Expenses

2018	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Payments to Cities in 2018	\$998,643	\$916,820	\$913,874	\$762,154	\$495,272	\$4,086,763
Cities' Audited Actual Expenses Incurred in 2018	1,006,585	843,187	733,958	667,339	536,314	3,787,383
Additional Payments to (from) Cities	7,942	(73,633)	(179,916)	(94,815)	41,042	(299,380)
<b>Total Payments to Cities for 2018 Expenses</b>	<b>\$1,006,585</b>	<b>\$843,187</b>	<b>\$733,958</b>	<b>\$667,339</b>	<b>\$536,314</b>	<b>\$3,787,383</b>

2019	Duluth	Lawrenceville	Norcross	Snellville	Suwanee	Total
Total Budget for 2019 Payments to Cities						\$4,453,478
2019 Budget requests submitted by Cities	\$922,863	\$1,045,325	\$803,637	\$672,026	\$555,589	\$3,999,440

During 2018, the County disbursed approximately \$4.1 million to the cities for E-911 related expenses. The amount was based on budget submissions and approved by the E-911 Advisory Committee. After the County's 2018 year-end, each participating city's external audit firm provided a letter certifying total dispatch services expenses incurred in 2018. Based on the cities' audited expenses, nearly \$300,000 was returned to the County.

As part of the County's annual budget process in the summer of 2018, the cities submitted their 2019 E-911 budgets, and the E-911 Advisory Committee approved nearly \$4 million in 2019 payments to the cities. The County's 2019 E-911 budget was prepared with appropriations of approximately \$4.453 million to ensure that adequate budget, if needed, is available for E-911 true-up payments to the cities. These annual budget payments were processed in April.